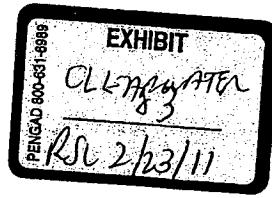


EXHIBIT 38



Federal Mogul (Mediation) 122988
The Brattle Group Update - July 28, 2005
PowerPoint Presentation & Allocation Run

Message

Page 1 of 2

Wilkinson, Jr., Thomas G.

From: Florin, David [DFlorin@crowell.com]
Sent: Friday, July 29, 2005 5:18 PM
To: WTCI[wjbowman@hhlaw.com]; CON[acraig@cuyler.com]; Andrew frankel; IC [abrandt@batescarey.com]; cbrowne@omm.com; Dwyer, John; HWL[ebparks@hhlaw.com]; gellersdorfer@kilaw.com; HWL[jpruggeri@hhlaw.com]; Shea, John D.; GE[jfavate@hkmp.com]; kcohen@omm.com; mtreisman@stblaw.com; imo[mzimmerman@clausen.com]; Michael Katz; Patricia Taylor Fox; pbora@clausen.com; Philip King; Robert Keane; Robert Siegel; Rodewald, John E.; Bellew, Sean; pd[scalogero@cuyler.com]; Steven M. Crane (E-mail); Wilkinson, Jr., Thomas G.; Underhill, Kathryn; CON[apovelones@hkmp.com]; Shelley, William P.; Eli R. Felix; AOC[fshipkevich@morrisonmahoney.com]; Florin, David; AOC[CGallu@crowell.com]; Handler, Cliff; Hugh Greene; James S. Yoder; IC[john.daly@mbtlaw.com]; John L. Riedl; Katherine Billingham; Katherine Windler; Nancy Beattie; Portney, Nancy Stuart; Parsons, Barry; VIA [paul.gorfinkel@rivkin.com]; Paul Peters; CON[mplevin@crowell.com]; Rheba Rutkowski; Stuart Rosen
Subject: Federal Mogul - Meeting Exhibits

Crowell & Moring LLP

Privileged and Confidential

Mediation and Joint Defense Privilege

This message contains privileged and confidential information. IF IT WAS SENT TO YOU BY MISTAKE, DO NOT READ IT. Instead, please notify the sender (or postmaster@crowell.com) by reply e-mail, and delete this e-mail. Unauthorized dissemination, forwarding or copying of this e-mail is strictly prohibited.

=====

At yesterday's carrier only mediation session, The Brattle Group distributed two documents, a power point presentation and an allocation run. Those two documents, which are attached to this email, summarize Brattle's analysis to date of the underlying Wagner Brake claims and the modeling undertaken at the request of the carriers' subcommittee. The two documents were distributed with the very strong caveats that they are extremely preliminary and are not final. Greg Brusseau and Gayle Koch of Brattle stated that they were still reviewing additional information and awaiting certain information from ARPC. Furthermore, the carrier subcommittee did not either recommend or endorse these runs, due to their very preliminary and incomplete nature.

Should you have any questions, please do not hesitate to contact me.

David

David Florin

Crowell & Moring LLP

1001 Pennsylvania Avenue N.W.

Washington, D.C. 20004-2595

202-624-2755

202-628-5116 (fax)

8/1/2005

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Federal Mogul Update

Presented to

Insurance Company Counsel

Presented by

The Brattle Group

Cambridge Washington San Francisco London

July 28, 2005

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Reliances and Limitations

The forecasts in this report are necessarily based on assumptions with respect to conditions that may exist or events that may occur in the future. While *The Brattle Group* believes these assumptions to be reasonable at this time for purposes of preparing our analysis, they may differ from those used by other economic or industry experts and may change as more information becomes available. We have relied upon the accuracy of data provided Federal-Mogul and Counsel without independent verification, and the accuracy of our results is dependent on the accuracy and completeness of the supplied data. Actual future outcomes are dependent upon future events that are outside *Brattle's* control, and may differ, perhaps materially, from those forecasted. No one can give any assurance that the assumptions used will prove to be correct or that future outcomes will match the forecasts. *The Brattle Group* cannot, and does not, accept liability for losses suffered, whether direct or consequential, arising from any reliance on our analysis.

This confidential settlement report has been prepared for the exclusive purpose of confidential insurance settlement negotiations. The sole purpose of this document is to provide the parties with sufficient information to engage in meaningful settlement negotiations. Any other use of this document is unauthorized.

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Agenda

-
- Review recent objectives from the Carrier Group Subcommittee
 - Review previous Federal Mogul analysis
 - Address Sub-Committee Requests
 - Consider Manville Trust Data
 - Suggest next steps

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Recent Objectives From Sub-Committee

- Identify negotiation points regarding ARPC analysis
- Critique ARPC analysis
- Update *The Brattle Group* analysis
- Examine potential impact of tort reform/legislation
- Evaluate TDP outcome and identify potential TDP amendments

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Caveats

- The work is preliminary and continuing
 - We submitted questions to ARPC on July 19, 2005
 - We received the Manville Trust data this week
- We suggest ranges and identify holes

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Brattle Forecasts

In 2003, *The Brattle Group* prepared preliminary forecasts as follows:

- Stallard (Manville) standard projection by disease type
- Calibrated to historical FM claims (1999-2001 period)
 - Applied 2.5% CPI inflation
- Nominal forecast was \$184,678,999

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Total of Number of Claims by Disease Type and Expense Date for Wagner

Plaintiff Disease

Year	Asbestosis	Cancer, Other	Lung Cancer	Mesothelioma	Pleural Plaques	Unknown	Total
Blank	167	0	14	21	1	116	319
1999	7	0	0	6	0	19	32
2000	127	0	7	54	0	1,446	1,634
2001p*	11,545	18	25	49	7	44	11,688
Total	11,846	18	46	130	8	1,625	13,673
	86.6%	0.1%	0.3%	1.0%	0.1%	11.9%	

* 2001 is a partial year with last claim filed 11/14/01.

Source: Wagner_Claims_Data_05_28_03.mdb.

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Average "Expense" by Disease Type and Expense Date for Wagner (excluding zero-value claims)

Plaintiff Disease

Year	Asbestosis	Cancer, Other	Lung Cancer	Mesothelioma	Pleural Plaques	Unknown	Average for All Disease Types
Blank	\$1,798	\$0	\$8,325	\$77,506	\$3,500	\$18,132	\$13,013
1999	\$2,186	\$0	\$0	\$28,000	\$0	\$21,376	\$18,420
2000	\$3,677	\$0	\$15,668	\$56,982	\$0	\$1,818	\$3,845
2001p*	\$204	\$1,015	\$8,229	\$67,331	\$2,789	\$27,299	\$607
Total	\$265	\$1,015	\$9,390	\$62,860	\$2,878	\$3,902	\$1,325

* 2001 is a partial year with last claim filed 11/14/01.

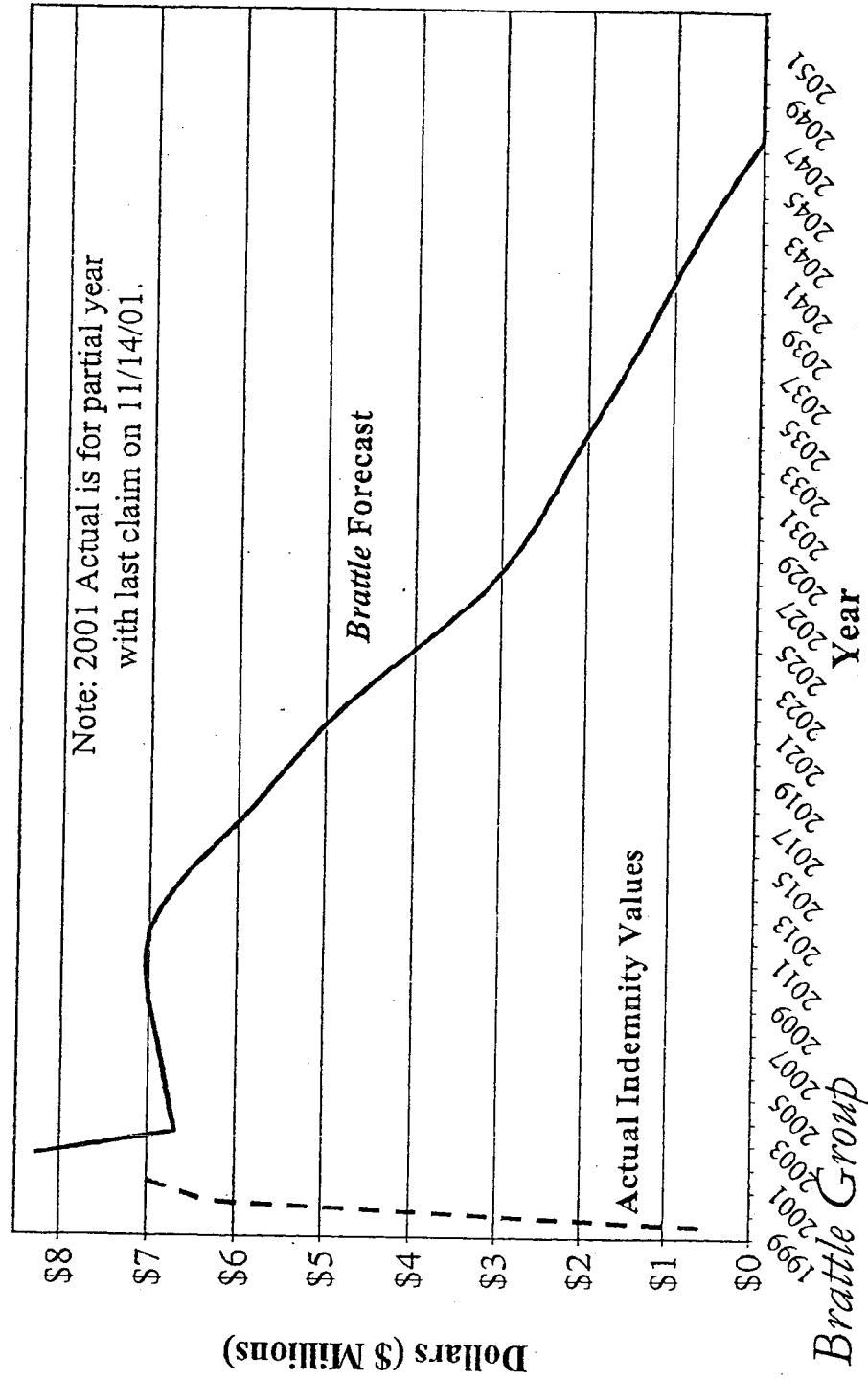
Database does not provide dates for resolution of zero-value claims.

Source: Wagner_Claims_Data_05_28_03.mdb.

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Comparison of Actual v. Forecasted Indemnity Costs



*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Allocation Model

Claims Forecast

Allocation Scenario

Occurrences

Orr
\$1.133 billion
(nominal /PV)

Brattle
\$185 million
(nominal)

Settlement
Not Covered
\$0

Collapsing Block

Short Pro-Rata

Long Pro-Rata

One

Multiple

**Excess in
74-77
Not Reached**

**Excess in
77-79
Not Reached**

33%

50%

70%

65%

50%

2%

64.5%

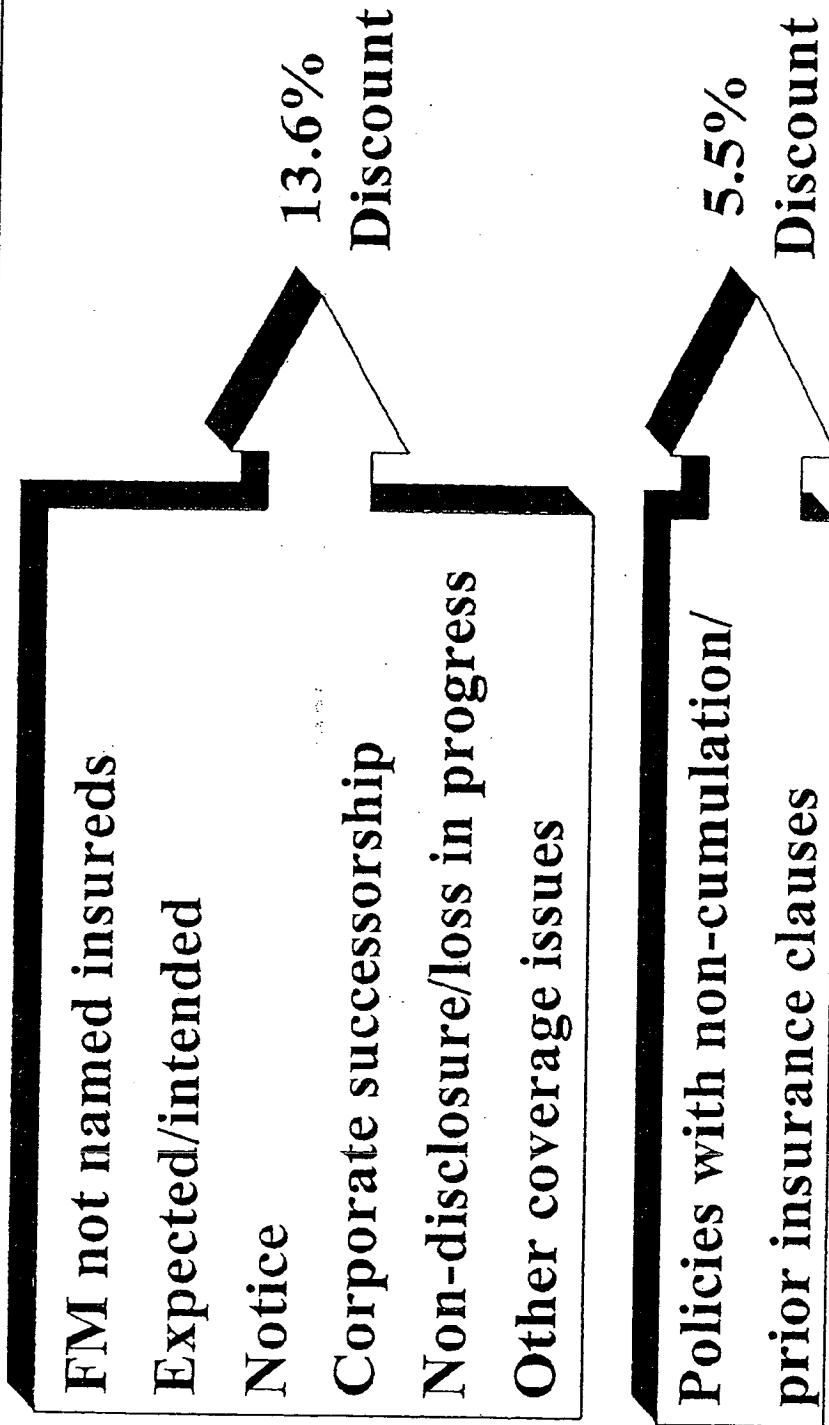
0

2.5%

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Coverage Discounts



The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Results

- Proration for policies in effect for periods other than 12 months
- 50% discount of disputed amount for multi-year policies

Results

- \$160,812,762 Expected Nominal Value
- \$143,486,953 Expected Present Value (Year 2004 dollars using a 6% discount rate)

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

ARPC Analysis

Wagner Total Claims Forecasted and Pending			
Claims Included	High Estimate	Low Estimate	Median Estimate
All Claims	745,572	317,640	548,770
Exclude Mississippi Group Claim	612,102	253,545	434,174

Wagner Estimated Liability in Millions Based on Average Settlement Dollars			
Claims Included	High Estimate	Low Estimate	Median Estimate
All Claims	\$1,680.8	\$1,027.6	\$1,027.6
Exclude Mississippi Group Claim	\$2,043.9	\$633.9	\$1,229.8

*ARPC Draft
Not for Publication or Circulation without Written Approval of ARPC*

*Subject to Mediation Confidentiality Agreement
Confidential*

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

ARPC Analysis

- Filled in data from other sources
 - Dates of Settlement and Filing – pushed results to 2001
 - Disease Type
- Assumed all filings would settle with low historical dismissal rate (~ 15%)
- Annualized 2001 claims before forecasting
- Assigned claims with unknown disease types to other categories based on existing disease spread
- Used Nicholson and Peto forecast methodologies

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Updated Brattle Analysis

What we are likely to change ...

- Historical settlements may not capture the future
- Remove 1999 data
- Adjust for missing filing dates
- ... yielding a new nominal forecast of approximately \$240 - \$250 Million

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Adjustments to ARPC Analysis

We are likely at a minimum to change the following assumptions in the ARPC analysis ...

- Base forecast on claim filings
 - Leave in allocation of claims of unknown disease types
(Leads to lower claim values and more asbestos claims if Mississippi claims are left in the analysis)
 - Do not annualize 2001 data
 - Use only 2000 – 2001 data
 - Use higher dismissal rates (40-60%)
 - Add inflation and discounting (35% reduction)
- ... yielding a new nominal forecast of approximately \$440 to \$660 Million

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

TDP Analysis

- TDP claim matrix incorporates average/maximum values for payments and normal/severe ranges for diseases
- Values are highly dependent on expected disease characterization and dismissal rates
 - 20% dismissal: \$1.5 – \$4.9 Billion
 - 40% dismissal: \$784 Million - \$3.7 Billion
- Assuming a 40% dismissal rate, and average settlement values and normal disease categories: \$784 Million - \$1.2 Billion

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Tort Reform in Specific States

Claims by State Filed for Federal Mogul

Filing State	Number of Claims	Percentage of Total
Mississippi	19,154	37.0%
BLANK	14,745	28.5%
West Virginia	7,191	13.9%
Ohio	4,865	9.4%
Texas	1,439	2.8%
Pennsylvania	1,227	2.4%
All Other States	3,181	6.1%
Total	51,802	100.0%

Source: Wagner_Claims_Data_05_28_03.mdb

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Tort Reform in Specific States

Total “Expense” by State Filed for Federal Mogul

Filing State	Total Expense	Percentage of Total
California	\$6,662,375	36.7%
BLANK	\$6,489,865	35.8%
New York	\$1,845,000	10.2%
Texas	\$1,013,325	5.6%
Mississippi	\$531,750	2.9%
Florida	\$288,025	1.6%
All Other States	\$1,290,442	7.1%
Total	\$18,120,782	100.0%

Source: Wagner_Claims_Data_05_28_03.mdb

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Market Share Analysis

Based on Frost & Sullivan industry reports, it appears that Wagner's share of the brake lining and shoe market can be approximated:

1954	~ 20%
1958	~ 25%
1967	~ 24%
1983	~ 24%

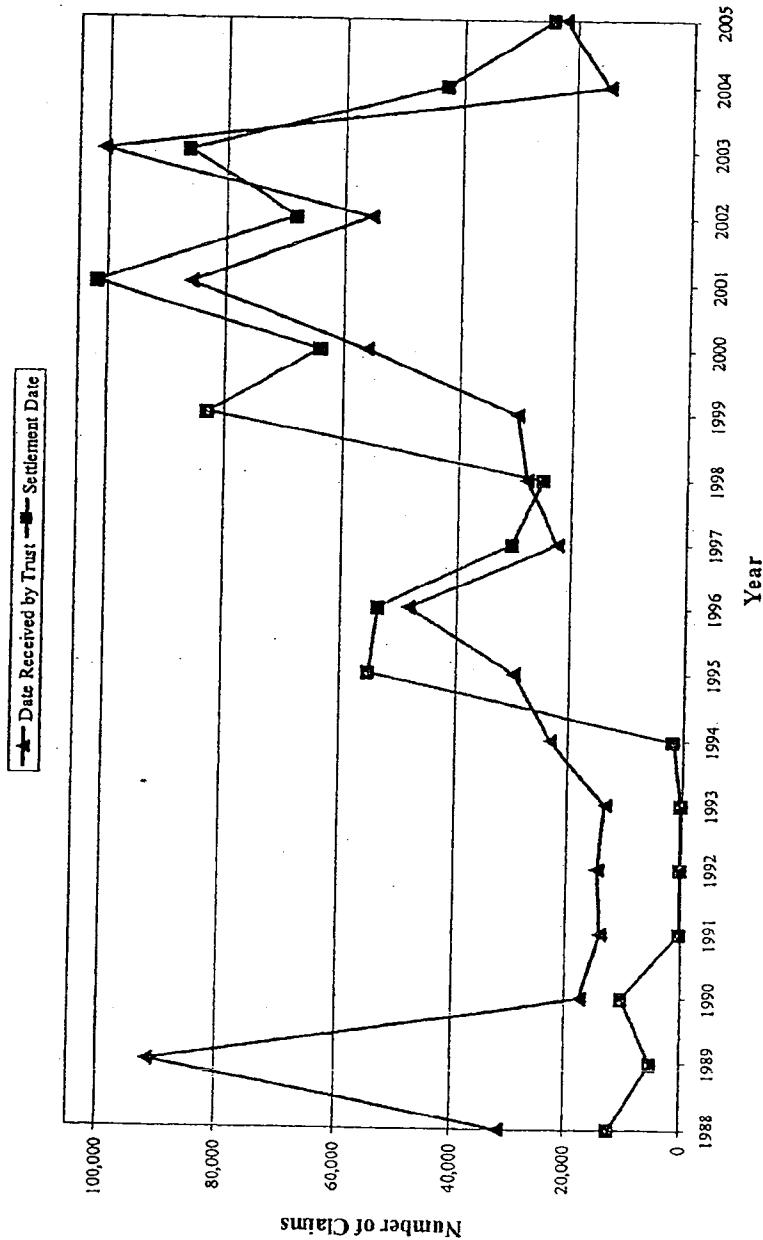
During this time, Wagner is listed as one of the top 3 companies in market share (Raybestos-Manhattan and Bendix are the other major players).

The Brattle Group

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Manville Trust Analysis

Claims by Date Received and Settled for the Manville Trust



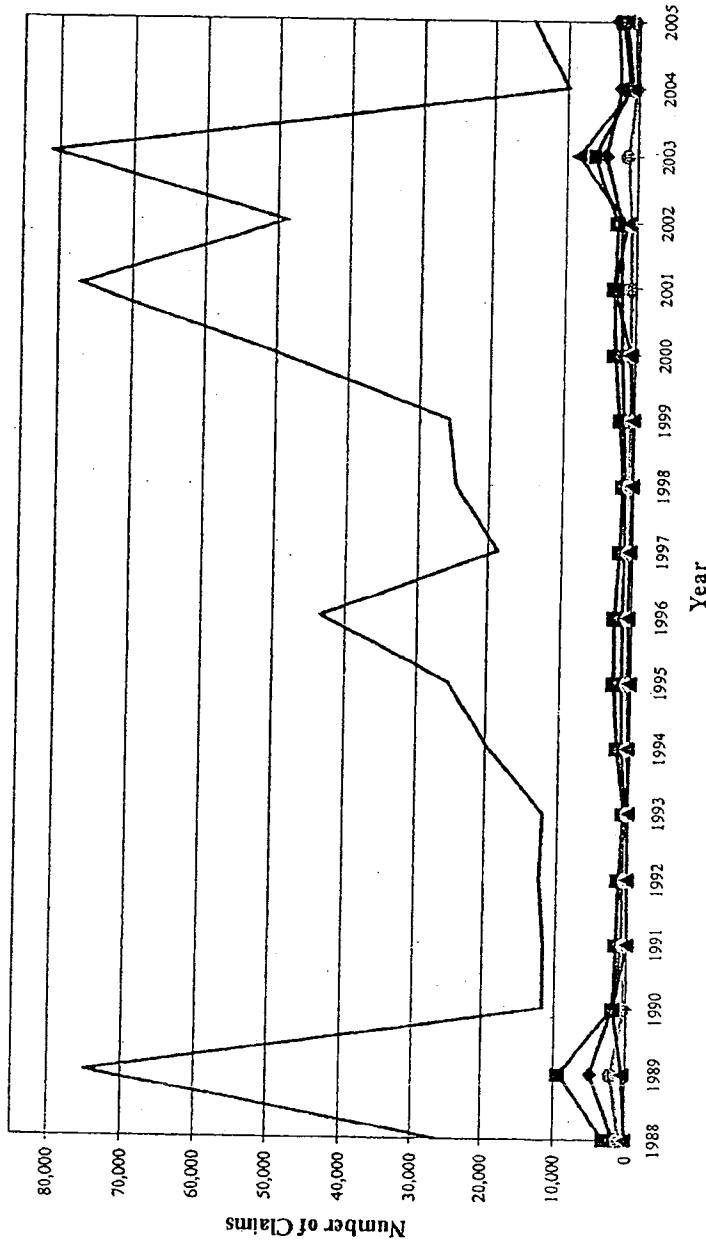
The Brattle Group

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Manville Trust Analysis

Claims by Date Received and Injury for the Manville Trust

■ Lung Cancer ■ Mesothelioma ■ Non-Malignancy ■ Other Cancer ■ Other

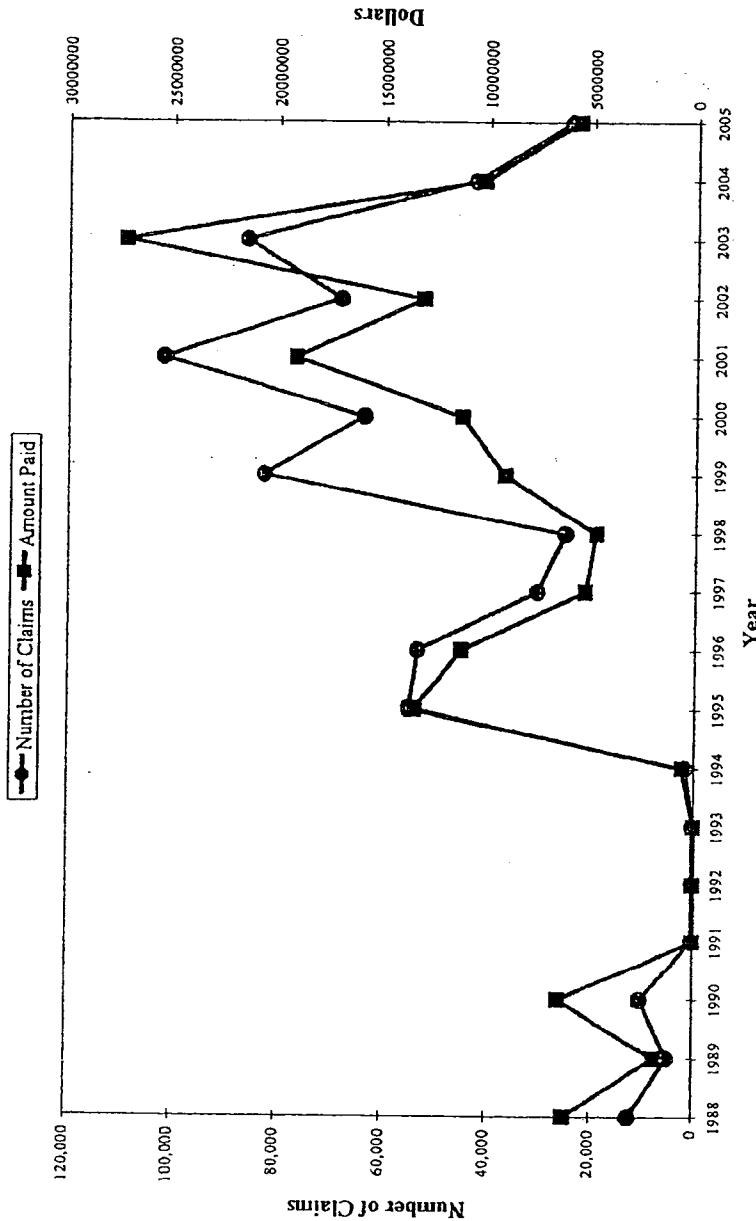


The Brattle Group

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Manville Trust Analysis

Number of Claims and Payment Amount by Date of Settlement for the Manville Trust

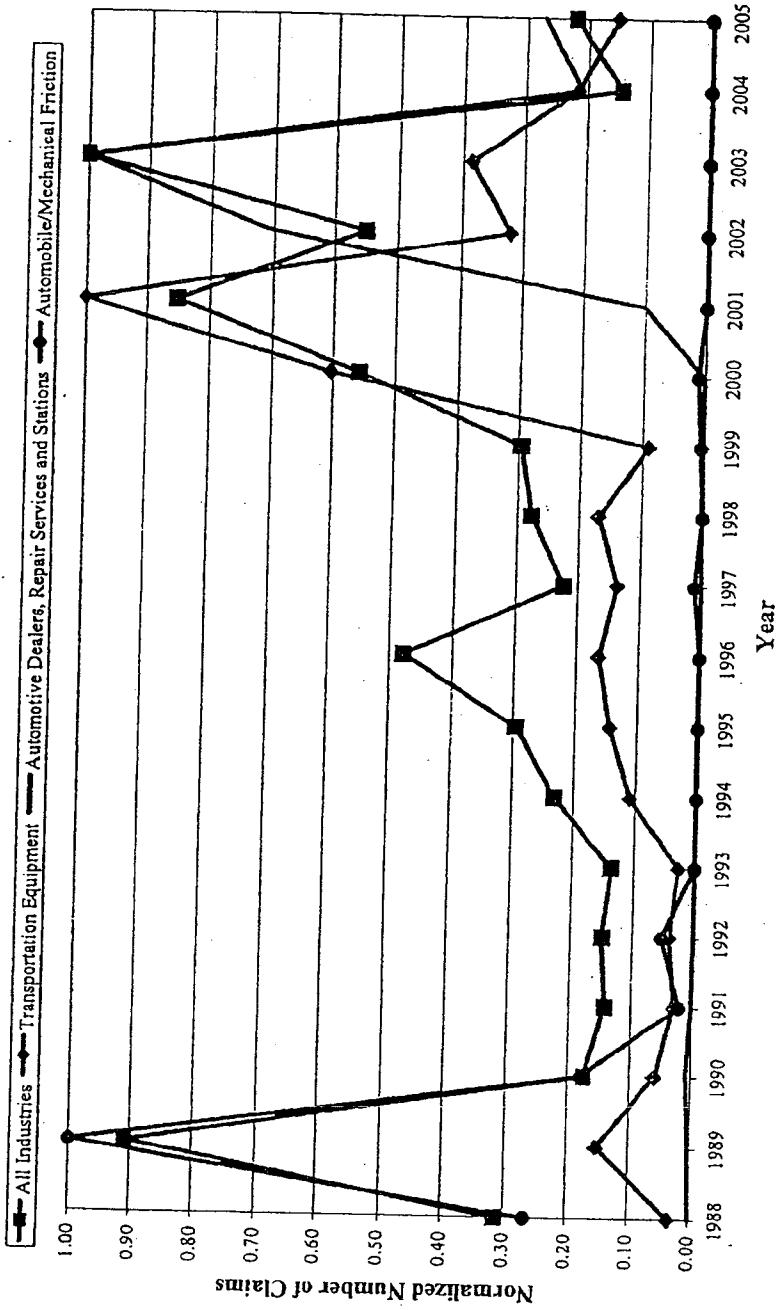


The Brattle Group

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only.—
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Manville Trust Analysis

Claims by Date Received and Settled for the Manville Trust

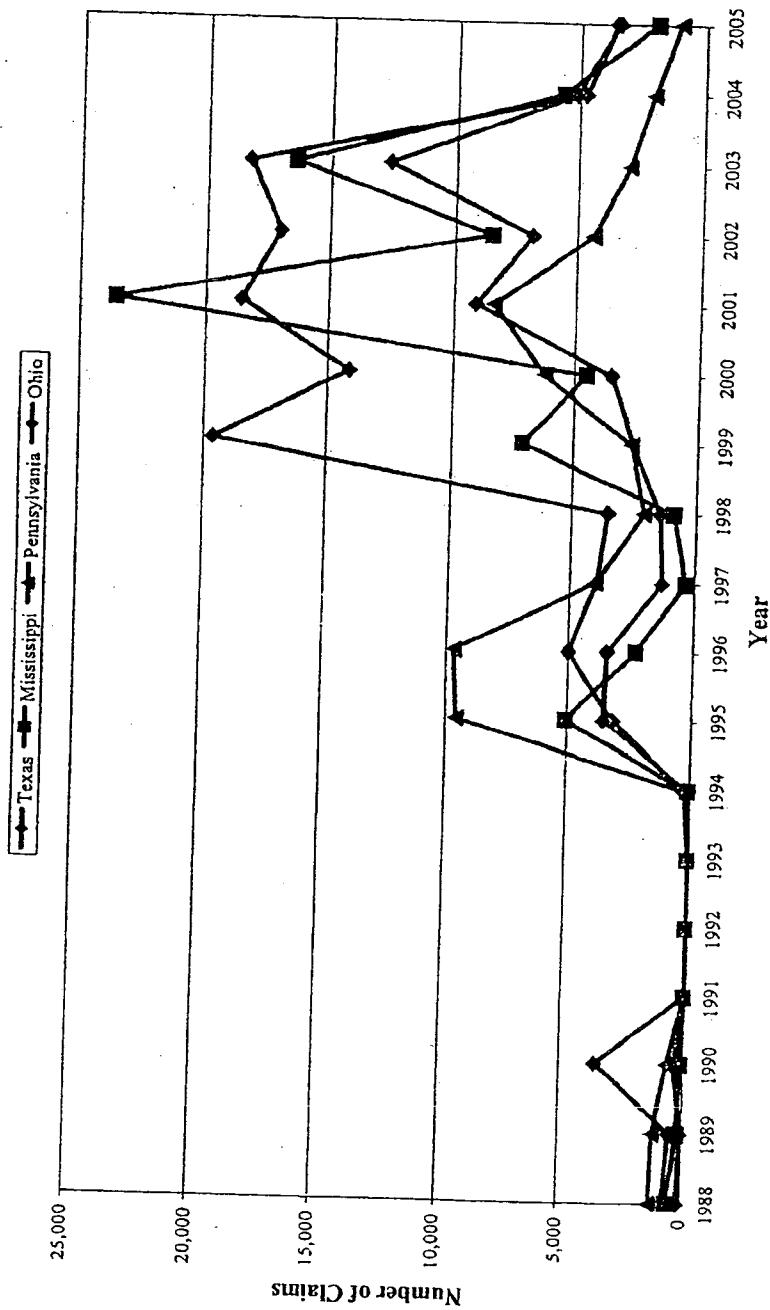


The Brattle Group

Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision

Manville Trust Analysis

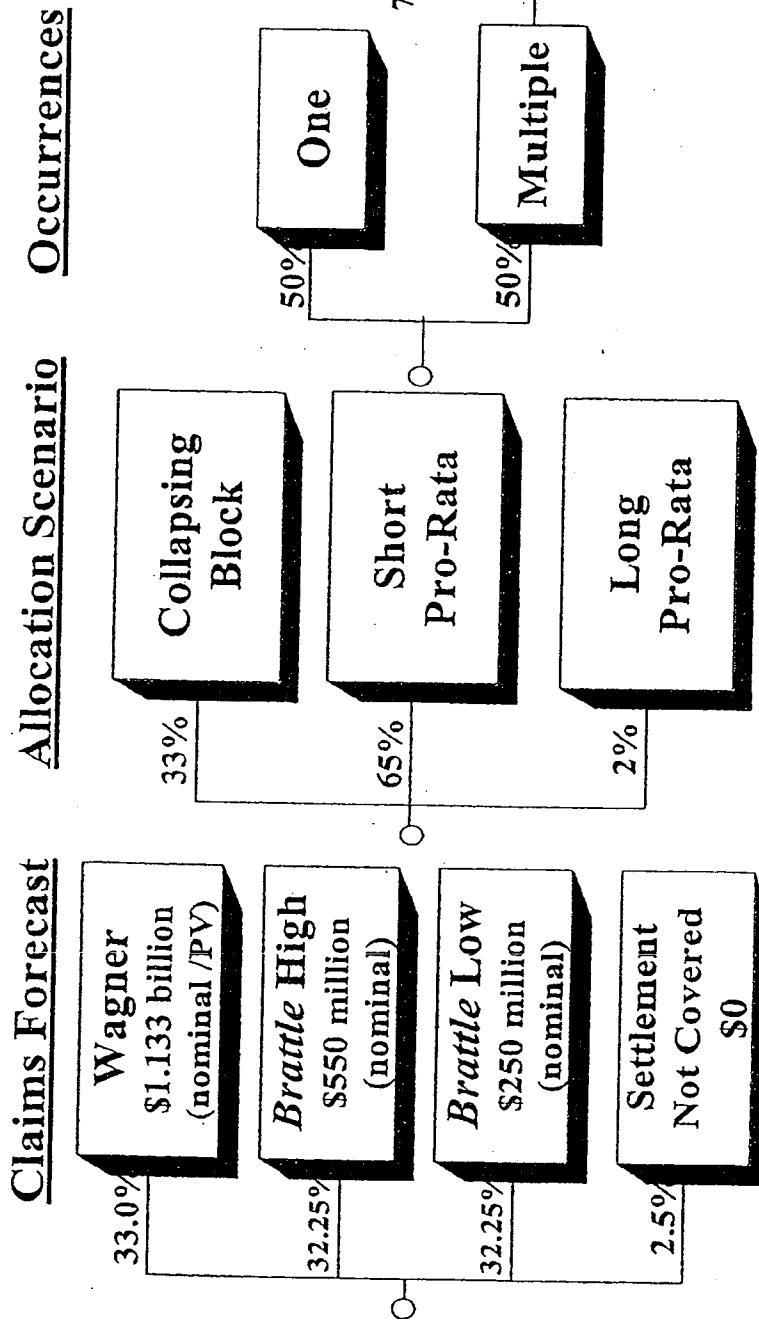
Claims by Date Settled and State for the Manville Trust



The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Revised Allocation Model



The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Revised Allocation Results

- Proration for policies in effect for periods other than 12 months
- 50% discount of disputed amount for multi-year policies

Results

- \$212,357,209 Expected Nominal Value
- \$174,035,864 Expected Present Value (Year 2005 dollars using a 6% discount rate)

The Brattle Group

*Privileged and Confidential — Prepared at the Request of Counsel for Settlement Purposes Only —
Subject to Joint Defense Privilege — Preliminary Draft Subject to Review and Revision*

Next Steps

- Review ARPC responses to submitted questions and additional Federal Mogul data
- Review Manville data
- Review impact of tort reform on claim filings
- Revise analysis subject to Carrier Group instructions

The Brattle Group

Privileged and Confidential-- Prepared at the Request of Counsel for Settlement Purposes Only --
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 1
Summary of Insurance Allocation Scenarios for Wagner Asbestos Claims
 Nominal Dollars
 Indemnity Estimate for Wagner: Wagner = \$1.133 Billion; Intermediate Size (\$50) = \$550 Million; Intermediate Size (250) = \$250 Million
 Spill Coverage Chart
 July 27, 2005

Scenario	Allocation Method	Indemnity Estimate (Wagner)	Occurrence Assumption	Probability Assumptions			Cumulative Probability [4]=[1]*[2]*[3]	Value of Scenario* [5]	Contribution to Expected Value [6]=[4]*[5]
				[1]	[2]	[3]			
1	Collapsing Block	Wagner	Single	33.0%	50.0%	5.4%	\$581,040,191	\$11,637,638	
2	Collapsing Block	Intermediate Size (\$50)	Single	33.0%	50.0%	5.3%	\$280,028,291	\$14,901,005	
3	Collapsing Block	Intermediate Size (250)	Single	33.0%	50.0%	5.3%	\$124,468,325	\$6,623,271	
4	Collapsing Block	\$0	Single	33.0%	50.0%	5.4%	\$0	\$0	
5	Collapsing Block	Wagner	Multiple	33.0%	50.0%	5.4%	\$519,638,906	\$28,294,338	
6	Collapsing Block	Intermediate Size (\$50)	Multiple	33.0%	50.0%	5.3%	\$233,578,448	\$12,419,293	
7	Collapsing Block	Intermediate Size (250)	Multiple	33.0%	50.0%	5.3%	\$112,668,488	\$5,995,372	
8	Collapsing Block	\$0	Multiple	33.0%	50.0%	0.4%	\$0	\$0	
9	Short Pro Rata	Wagner	Single	65.0%	50.0%	10.7%	\$306,822,685	\$32,906,840	
10	Short Pro Rata	Intermediate Size (\$50)	Single	65.0%	50.0%	10.5%	\$179,522,003	\$18,816,150	
11	Short Pro Rata	Intermediate Size (250)	Single	65.0%	50.0%	10.5%	\$69,544,287	\$7,259,111	
12	Short Pro Rata	\$0	Single	65.0%	50.0%	0.8%	\$0	\$0	
13	Short Pro Rata	Wagner	Multiple	65.0%	50.0%	10.7%	\$255,133,431	\$27,363,060	
14	Short Pro Rata	Intermediate Size (\$50)	Multiple	65.0%	50.0%	10.5%	\$138,098,909	\$16,570,742	
15	Short Pro Rata	Intermediate Size (250)	Multiple	65.0%	50.0%	10.5%	\$69,132,831	\$7,245,985	
16	Short Pro Rata	\$0	Multiple	65.0%	2.5%	0.8%	\$0	\$0	
17	Long Pro Rata	Wagner	Single	2.0%	33.0%	0.3%	\$219,287,822	\$723,650	
18	Long Pro Rata	Intermediate Size (\$50)	Single	2.0%	32.3%	0.3%	\$105,295,527	\$339,578	
19	Long Pro Rata	Intermediate Size (250)	Single	2.0%	32.3%	0.3%	\$44,634,591	\$143,947	
20	Long Pro Rata	\$0	Single	2.0%	2.5%	0.0%	\$0	\$0	
21	Long Pro Rata	Wagner	Multiple	2.0%	33.0%	0.3%	\$189,246,161	\$624,513	
22	Long Pro Rata	Intermediate Size (\$50)	Multiple	2.0%	32.3%	0.3%	\$96,673,628	\$311,772	
23	Long Pro Rata	Intermediate Size (250)	Multiple	2.0%	32.3%	0.3%	\$43,703,052	\$140,942	
24	Long Pro Rata	\$0	Multiple	2.0%	2.5%	0.0%	\$0	\$0	
Expected Value (summation across all scenarios)				100.0%			\$212,157,289		

*Incorporates modeling assumptions and discounts (13.6% for coverage; 05.5% for non-cumulation/prior insurance; 50.0% for multi-year) provided by counsel.

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 2
Summary of Insurance Allocation Scenarios for Wagner Asbestos Claims
 Present Value Year 2005 Dollars calculated using a 6% discount rate
 Indemnity Estimate for Wagner: Wagner = \$1.133 Billion; Intermediate Size (\$50) = \$50 Million; Intermediate Size (250) = \$250 Million
 Spill Coverage Chart
 July 27, 2005

Scenario	Allocation Method	Indemnity Estimate (Wagner)	Occurrence Assumption	Probability Assumptions			Cumulative Probability	Value of Scenario*	Contribution to Expected Value
				[1]	[2]	[3]			
1	Collapsing Block	Wagner	Single	33.0%	33.0%	50.0%	5.4%	\$581,040,191	\$31,637,638
2	Collapsing Block	Intermediate Size (\$50)	Single	33.0%	32.3%	50.0%	5.3%	\$162,692,192	\$8,657,258
3	Collapsing Block	Intermediate Size (250)	Single	33.0%	32.3%	50.0%	5.3%	\$67,162,162	\$3,605,794
4	Collapsing Block	\$0	Single	33.0%	2.5%	50.0%	0.4%	\$0	\$0
5	Collapsing Block	Wagner	Multiple	33.0%	33.0%	50.0%	5.4%	\$519,638,906	\$28,294,338
6	Collapsing Block	Intermediate Size (\$50)	Multiple	33.0%	32.1%	50.0%	5.3%	\$142,070,931	\$7,559,049
7	Collapsing Block	Intermediate Size (250)	Multiple	33.0%	32.3%	50.0%	5.3%	\$64,145,000	\$3,413,316
8	Collapsing Block	\$0	Multiple	33.0%	2.5%	50.0%	0.4%	\$0	\$0
9	Short Pro Rata	Wagner	Single	65.0%	33.0%	50.0%	10.7%	\$306,823,685	\$32,906,840
10	Short Pro Rata	Intermediate Size (\$50)	Single	65.0%	32.3%	50.0%	10.5%	\$100,340,613	\$10,516,951
11	Short Pro Rata	Intermediate Size (250)	Single	65.0%	32.3%	50.0%	10.5%	\$40,998,416	\$4,297,149
12	Short Pro Rata	\$0	Single	65.0%	2.5%	50.0%	0.8%	\$0	\$0
13	Short Pro Rata	Wagner	Multiple	65.0%	33.0%	50.0%	10.7%	\$255,132,431	\$27,163,060
14	Short Pro Rata	Intermediate Size (\$50)	Multiple	65.0%	32.3%	50.0%	10.5%	\$82,008,038	\$9,643,592
15	Short Pro Rata	Intermediate Size (250)	Multiple	65.0%	32.3%	50.0%	10.5%	\$40,594,659	\$4,234,828
16	Short Pro Rata	\$0	Multiple	65.0%	2.5%	50.0%	0.8%	\$0	\$0
17	Long Pro Rata	Wagner	Single	2.0%	33.0%	50.0%	0.3%	\$219,287,822	\$723,650
18	Long Pro Rata	Intermediate Size (\$50)	Single	2.0%	32.3%	50.0%	0.3%	\$58,356,792	\$188,201
19	Long Pro Rata	Intermediate Size (250)	Single	2.0%	32.1%	50.0%	0.3%	\$26,132,541	\$84,281
20	Long Pro Rata	\$0	Single	2.0%	2.3%	50.0%	0.0%	\$0	\$0
21	Long Pro Rata	Wagner	Multiple	2.0%	33.0%	50.0%	0.3%	\$189,246,463	\$624,513
22	Long Pro Rata	Intermediate Size (\$50)	Multiple	2.0%	32.3%	50.0%	0.3%	\$56,134,139	\$181,033
23	Long Pro Rata	Intermediate Size (250)	Multiple	2.0%	32.3%	50.0%	0.3%	\$25,727,803	\$82,972
24	Long Pro Rata	\$0	Multiple	2.0%	2.3%	50.0%	0.0%	\$0	\$0
Expected Value (summation across all scenarios)							100.0%	\$174,015,364	

*Incorporates modeling assumptions and discounts (13.6% for coverage; 05.5% for non-cumulation/prior insurance; 50.0% for multi-year) provided by counsel.

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only -- Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Carrier Name	Policy Number	Policy Period		Comments	Available Aggregate Limit	Total	2002	2003	2004	2005	2006
		Start Date	End Date								
Total											
Actua											
Actua Casualty and Surety	XL02101037	3/1/1984	3/1/1985		1,035,529,624	212,357,209	3,839,332	2,986,974	124,587,988	3,148,111	3,221,455
Actua Casualty and Surety	01XN19931WCA	4/7/1976	1/1/1977		2,500,000	235,224	-	-	-	235,224	-
Actua Casualty and Surety	01XN1192WCA	1/1/1977	1/1/1978		1,958,333	456,096	-	-	-	153,628	-
Actua Casualty and Surety	01XN1601WCA	1/1/1978	3/1/1979		2,500,000	858,871	-	-	-	599,664	-
Actua Casualty and Surety	01XN2139WCA	3/1/1979	3/1/1980		3,500,000	279,917	-	-	-	279,917	-
Actua Casualty and Surety	08XN1669WCA	3/1/1980	3/1/1981		3,000,000	282,269	-	-	-	282,269	-
Actua Casualty and Surety	08XN1671WCA	3/1/1981	3/1/1982		5,000,000	470,448	-	-	-	470,448	-
Actua Casualty and Surety	01XN5072WCA	3/1/1982	3/1/1983		7,500,000	705,672	-	-	-	705,672	-
Actua Casualty and Surety	01XN5116WCA	3/1/1983	3/1/1984		1,250,000	-	-	-	-	-	-
Actua Casualty and Surety	751000355	1/1/1984	3/1/1986		3,000,000	-	-	-	-	-	-
Actua											
Actua	75100054	1/1/1986	3/1/1978		1,458,333	810,578	-	-	-	153,430	-
Actua	75100053	1/1/1978	3/1/1979		3,791,667	1,209,411	-	-	-	907,048	-
Actua	75101026	3/1/1979	3/1/1980		583,333	46,653	-	-	-	46,653	-
Actua	75101027	3/1/1979	3/1/1980		1,250,000	819,659	-	-	-	356,400	-
Actua	75101028	3/1/1979	3/1/1980		3,250,000	1,310,620	-	-	-	916,502	-
Actua	75100908	3/1/1980	3/1/1982		500,000	47,045	-	-	-	47,045	-
Actua	75103524	3/1/1982	3/1/1983		5,000,000	470,448	-	-	-	470,448	-
Actua	75103525	3/1/1983	3/1/1984		5,000,000	1,825,729	-	-	-	1,398,257	-
Actua	75103591	3/1/1984	3/1/1985		5,000,000	470,448	-	-	-	470,448	-
Actua	75103592	3/1/1984	3/1/1985		7,500,000	1,838,863	-	-	-	1,555,435	-
Actua	75103656	3/1/1985	3/1/1986		5,000,000	470,448	-	-	-	470,448	-
Actua	75103663	3/1/1985	3/1/1986		2,500,000	585,939	-	-	-	500,441	-
H.0001456	UMB599890	3/1/1986	3/1/1978		1,250,000	-	-	-	-	-	-
AUX	AUX3201202	3/1/1980	3/1/1981		541,667	75,935	-	-	-	75,935	-
AUX	AUX3201297	3/1/1982	3/1/1983		2,500,000	329,072	-	-	-	329,072	-
AUX	AUX3201658	3/1/1983	3/1/1984		2,500,000	385,373	-	-	-	385,373	-
AUX	AUX3201850	3/1/1984	3/1/1985		5,000,000	387,061	-	-	-	387,061	-
AUX	AUX3201852	3/1/1985	3/1/1986		5,000,000	776,502	-	-	-	776,502	-
ELP	ELP001955	3/1/1986	3/1/1987		5,000,000	1,225,909	-	-	-	1,036,957	-
AMB	AMBassad0r	3/1/1987	3/1/1988	losdven	-	-	-	-	-	-	-
American Home Assurance	American Excess	CE155594	3/1/1988	3/1/1979	1,000,000	381,088	-	-	-	266,520	-
American Home Assurance	American Excess	CE15560194	3/1/1988	3/1/1980	1,191,667	105,957	-	-	-	105,957	-
American Home Assurance	American Excess	CE1556492	3/1/1982	3/1/1981	5,000,000	444,573	-	-	-	444,573	-
American Home Assurance	American Excess	CE1556440	3/1/1982	3/1/1983	5,000,000	444,573	-	-	-	444,573	-
American Home Assurance	American Excess	CE1556842	3/1/1983	3/1/1984	2,500,000	222,887	-	-	-	222,887	-
American Home Assurance	American Excess	CE155594	3/1/1984	3/1/1972	2,500,000	2,853,775	-	-	-	1,425,600	-
American Reinsurance	American Reinsurance	CSE2692335	3/2/1972	1/1/1975	6,949,444	2,449,505	-	-	-	1,176,754	-
American Reinsurance	American Reinsurance	M0171313	1/1/1971	1/1/1972	3,590,178	2,039,255	-	-	-	972,145	-
American Reinsurance	American Reinsurance	M1025102	1/1/1974	2/1/1975	64,591	17,998	-	-	-	11,970	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.131 Billion Wagner Estimate
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Start Date	End Date	Comment	Aggregate Limit	Available	2002	2003	2004	2005	2006
American Reliance	M1028391	2/1/1976	1/1/1976		45,585	24,960	12,702		8,448	629	
American Reliance	M1027714	1/1/1976	1/1/1977		275,000	150,579	76,591	35	50,965	1,793	
American Reliance	M1431743	1/1/1977	3/1/1979		2,156,667	553,596			399,198		
Associated International	AEI0193C	5/15/1979	3/1/1980		1,986,111	176,594			176,594		
Birmingham Fire	SE6073131	1/1/1978	3/1/1979		2,916,667	233,264			213,264		
Birmingham Fire	SE6073469	3/1/1979	3/1/1980		2,500,000	235,224			235,224		
California Union	ZCX003997	3/1/1980	3/1/1981		2,500,000	883,203			698,544		
California Union	ZCS004418	3/1/1981	3/1/1982		2,500,000	1,216,809			712,800		
California Union	ZCX004411	3/1/1981	3/1/1982		2,500,000	911,548			699,073		
California Union	ZCX006179	3/1/1982	3/1/1983		2,500,000	1,217,901			712,800		
California Union	ZCX006180	3/1/1982	3/1/1983		2,500,000	912,310			699,106		
California Union	ZCX006504	3/1/1983	3/1/1984		2,500,000	1,218,670			712,800		
California Union	ZCX006505	3/1/1983	3/1/1984		2,500,000	912,864			699,128		
California Union	ZCX007079	3/1/1984	3/1/1985		2,500,000	1,141,937			711,840		
California Union	ZCX007080	3/1/1984	3/1/1985		2,500,000	612,934			518,478		
California Union	ZXC007783	3/1/1985	3/1/1986		2,500,000						
California Union	ZCX007784	3/1/1985	3/1/1986		2,500,000						
Central National	CNZ140615	1/1/1976	1/23/1976		2,500,000	1,218,933					
Central National	CNZ1423340	1/1/1976	3/1/1984		2,500,000	15,000,000					
Central National	CNZ2008603	3/1/1984	3/1/1985		5,000,000	889,147					
Central National	CNZ2008634	3/1/1985	3/1/1986		1,250,000	444,573					
City	HEC9693749	1/1/1978	3/1/1979	Insolvent	2,916,667						
City	HEC9693751	1/1/1978	3/1/1979	Insolvent	2,916,667						
City	HEC9825978	3/1/1979	3/1/1980	Insolvent	2,500,000						
City	HEC9825974	3/1/1979	3/1/1980	Insolvent	2,500,000						
Columbia Casualty	RDU1862881	1/1/1976	1/1/1977		2,500,000	1,357,639			600,365		
Columbia Casualty	RDX1864587	1/1/1977	1/1/1978		2,500,000	1,504,606			572,557		
Columbia Casualty	RDX4652475	1/1/1978	3/1/1979		2,916,667	1,521,993			667,983		
Columbia Casualty	RDX41659951	3/1/1980	3/1/1981		7,500,000	932,919			932,919		
Columbia Casualty	RDX4170194	3/1/1981	3/1/1982		7,500,000	1,092,533			1,092,533		
Columbia Casualty	RDX29176107	3/1/1982	3/1/1983		7,500,000	1,097,319			1,097,319		
Continental Casualty	RDX8936695	10/1/1974	1/1/22/1974		2,500,000	140,321			174,718		
Continental Casualty	RDX1421877	3/1/1980	3/1/1981		5,000,000	354,167			77,315		
Continental Casualty	RDX2821728	3/1/1981	3/1/1982		5,000,000	444,573			444,573		
Continental Casualty	RDX2821864	3/1/1982	3/1/1983		5,000,000	444,573			444,573		
Continental Insurance	L1307152	1/1/1968	1/1/1969		10,992,605	6,173,447			2,692,185	534,474	
Continental Insurance	LX6311291	1/1/1968	1/1/1971			780,093					
Continental Insurance	L1418770	1/1/1969	1/1/1970								
Continental Insurance	L16486550	1/1/1970	1/1/1971								

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$350 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Start Date	End Date	Available		Total	2002	2003	2004	2005	2006
				Comment	Attribute Limit						
Continental Insurance	L6345748	1/1/1971	1/1/1972								
Continental Insurance	L4266705	1/1/1972	1/1/1973								
Continental Insurance	L6247502	1/1/1973	1/1/1974								
Continental Insurance	SRXC2113471	3/1/1981	3/1/1982	5,000,000	444,573	444,573					
Continental Insurance	SRX3196896	3/1/1982	3/1/1983	5,000,000	444,573	444,573					
Continental Insurance	SRX1891299	3/1/1983	3/1/1984	5,000,000	444,573	444,573					
Disputed	XLP401422	3/2/1972	1/1/1975	Not Applicable							
Disputed	A7497	10/1/1974	12/31/1976	Not Applicable							
Drake Insurance of NY	XL101478	1/1/1977	12/31/1977	250,000	86,887	86,887					
E&O Managers	A7499	4/30/1976	1/1/1977	7							
ELAC	E168417001	3/21/1969	3/21/1972	1,673,611	151,646	151,646					
Employers CU	EY8417002	3/21/1972	1/16/1974	7,500,000	4,115,835	4,128,876					
Employers Mutual (Wausau)	5716000102223	3/1/1985	3/1/1986	4,548,611	2,614,458	1,004,850	1,428,876				
Employers Mutual Casualty Company	MMOT0754	5/15/1979	3/1/1980	2,500,000	1,645,814	712,800	1,004,850	1,428,876			
Employers Mutual Casualty Company	MMOT1503	3/1/1980	3/1/1981	1,986,111	176,594	176,594	712,800	1,004,850	1,428,876		
Employers Mutual Casualty Company	MMMW72095	3/1/1983	3/1/1984	5,000,000	470,448	470,448	176,594	176,594	1,428,876		
Employers Mutual Casualty Company	MMMW72151	3/1/1984	3/1/1985	5,000,000	470,448	470,448	176,594	176,594	1,428,876		
Federal Ins	PLE12648	1/1/1978	3/1/1980	5,000,000	470,448	470,448	176,594	176,594	1,428,876		
Federal Ins	FU79807710979	3/1/1979	3/1/1980	1,250,000	316,373	316,373	176,594	176,594	1,428,876		
Fireman's Fund	LE10178	3/1/1984	3/1/1985	5,000,000	470,448	470,448	176,594	176,594	1,428,876		
Falcon	S1600049	3/1/1981	3/1/1982	2,500,000	235,224	235,224	176,594	176,594	1,428,876		
Falcon	S1600134	3/1/1982	3/1/1983	2,500,000	235,224	235,224	176,594	176,594	1,428,876		
Federal Ins	7919227243	1/1/1978	3/1/1979	2,916,667	220,434	220,434	176,594	176,594	1,428,876		
Federal Ins	8079227290	3/1/1979	3/1/1980	2,500,000	222,287	222,287	176,594	176,594	1,428,876		
Fireman's Fund	8079227297	5/15/1979	3/1/1980	1,986,111	176,594	176,594	176,594	176,594	1,428,876		
Fireman's Fund	XLX1027859	3/2/1978	3/2/1989	1,657,829	1,425,600	1,425,600	176,594	176,594	1,428,876		
Fireman's Fund	XLX1056750	3/2/1972	1/1/1975	6,944,444	5,274,431	5,274,431	1,425,600	1,425,600	1,428,876		
Fireman's Fund	XLX1204294	1/1/1975	1/1/1977	5,000,000	1,189,475	1,189,475	1,425,600	1,425,600	1,428,876		
Fireman's Fund	XLX1267188	1/1/1977	1/1/1978	2,500,000	1,222,647	1,222,647	1,425,600	1,425,600	1,428,876		
Fireman's Fund	XLX1301731	1/1/1978	3/1/1979	2,916,667	1,319,128	1,319,128	1,425,600	1,425,600	1,428,876		
Fireman's Fund	XLX1370313	3/1/1979	3/1/1980	2,500,000	1,421,089	1,421,089	1,425,600	1,425,600	1,428,876		
First State	XLX1370383	5/15/1979	3/1/1980	993,056	88,297	88,297	1,425,600	1,425,600	1,428,876		
First State	924091	1/1/1977	12/31/1977	1,000,000	328,431	328,431	226,673	226,673	1,428,876		
First State	925897	1/1/1978	3/1/1979	1,750,000	527,489	527,489	395,613	395,613	1,428,876		
First State	927795	3/1/1979	3/1/1980	1,500,000	571,632	571,632	399,780	399,780	1,428,876		
First State	917177	3/1/1980	3/1/1981	1,121,909	945,096	945,096	351,854	351,854	1,428,876		
First State	917383	3/1/1981	3/1/1982	16,036,874	8,176,348	8,176,348	1,428,876	1,428,876	1,428,876		
First State	911819	1/1/1976	1/1/1977	2,500,000	1,053,000	1,053,000	195,74	195,74	1,428,876		
Gibraltar Insurance Co.	GMX000045	3/1/1979	3/1/1980	2,500,000	952,720	952,720	665,299	665,299	1,428,876		
Gibraltar Insurance Co.	GMX000046	3/1/1979	3/1/1980	2,500,000	222,287	222,287	1,428,876	1,428,876	1,428,876		

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only –
Subject to Joint Defense Privilege ... Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Policy Period		Comment	Aggregate Limit	Total	2002	2003	2004	2005	2006
		Start Date	End Date								
Gibraltar Insurance Co.	GMX00981	1/1/1981	1/1/1982		5,000,000	470,448				470,448	
Gibraltar Insurance Co.	GMX011584	1/1/1982	1/1/1983		5,000,000	470,448				470,448	
Granite State	SCLD8094000	10/1/1976	12/31/1976		250,000	58,225				45,144	
Granite State	SCLD8094064	1/1/1977	12/31/1977		3,250,000	1,129,532				779,563	
Granite State	SCLD8094063	1/1/1977	12/31/1977		1,250,000	796,088				302,940	
Granite State	668011963	3/1/1980	3/1/1981		5,000,000	2,157,541				1,344,963	
Granite State	66812370	3/1/1981	3/1/1982		7,500,000	3,449,643				2,020,788	
Granite State	66812371	3/1/1981	3/1/1982		7,500,000	212,287				222,287	
Granite State	66821216	3/1/1982	3/1/1983		7,500,000	3,432,748				2,020,788	
Granite State	66822217	3/1/1982	3/1/1983		2,500,000	222,287				222,287	
Granite State	66831982	3/1/1983	3/1/1984		7,500,000	3,454,930				2,020,788	
Granite State	66831983	3/1/1983	3/1/1984		5,000,000	444,573				444,573	
Granite State	66844637	3/1/1984	3/1/1985		5,000,000	444,573				444,573	
Granite State	66855584	3/1/1985	3/1/1986		2,500,000	235,224				235,224	
Great Southwest Fire	XL11195	3/1/1983	3/1/1984	Unlikely	2,500,000	235,224				235,224	
Harbor	110811	1/1/1971	5/1/1973		5,250,000	1,118,835				890,452	
Harbor	116164	10/1/1974	4/15/1976		833,333	74,096				74,096	
Highlands Insurance Co.	H1180032	1/1/1984	3/1/1984		10,625,000						
Highlands Insurance Co.	SR10598	10/1/1974	1/1/1977	Insolvent	2,500,000						
Highlands Insurance Co.	SR20205	1/1/1977	12/31/1977	Insolvent	2,905,000						
Highlands Insurance Co.	SP20474	1/1/1978	3/1/1979	Insolvent	2,905,000						
Highlands Insurance Co.	SR20475	1/1/1978	3/1/1979	Insolvent	2,905,000						
Highlands Insurance Co.	SR20811	3/1/1979	3/1/1980	Insolvent	2,500,000						
Highlands Insurance Co.	SR40356	3/1/1980	3/1/1981	Insolvent	2,500,000						
Highlands Insurance Co.	SR40656	3/1/1981	3/1/1982	Insolvent	5,000,000						
Highlands Insurance Co.	SR40815	3/1/1982	3/1/1983	Insolvent	5,000,000						
Highlands Insurance Co.	SR41018	3/1/1983	3/1/1984	Insolvent	5,000,000						
Highlands Insurance Co.	SR41257	3/1/1984	3/1/1985	Insolvent	5,000,000						
Highlands Insurance Co.	SR41699	3/1/1985	3/1/1986	Insolvent	5,000,000						
Home	HEC9304732	3/2/1969	3/2/1972	Insolvent	7,500,000						
Home	HEC4166088	3/2/1972	1/1/1975	Insolvent	6,800,278						
Home	HEC9007237	10/1/1974	4/30/1976	Insolvent	3,951,389						
Home	HEC4496028	1/1/1975	1/1/1978	Insolvent	7,500,000						
Home	REC9530982	3/1/1977	1/1/1978	Insolvent	2,000,000						
Home	HXL1577755	3/1/1984	3/1/1985	Insolvent	2,500,000						
Home	HXL1577756	3/1/1984	3/1/1985	Insolvent	6,250,000						
INA	GAL197644	1/1/1974	1/31/1975		7,694,444	1,455,273				1,455,273	
INA	XCP6640	10/1/1974	4/15/1976								
INA	GAL204195	2/1/1975	12/31/1975								

Privileged and Confidential - Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Policy Period		Comments	Aggregate Limit	Total	2002				
		Start Date	End Date				2003	2004	2005	2006	
INA	GAL336722	1/1/1976	12/31/1976								
INA	GAL355450	1/1/1977	12/31/1977								
INA	GAL394501	1/1/1978	1/1/1979								
INA	XCP14305	1/1/1978	3/1/1979								
INA	XCP14327	3/1/1979	3/1/1980								
Industrial Ind.	XCP145146	3/1/1983	3/1/1984								
INSCO, Ltd.	JEB844186	3/1/1985	3/1/1986	Insolvent							
Insurance Comp. of State of PA	CE000003	1/1/1978	3/1/1979								
Integrity	41767295	10/1/1976	12/31/1976								
Integrity	XL2002009	1/1/1978	3/1/1978	Insolvent							
Integrity	XL200660	3/1/1979	3/1/1980	Insolvent							
Integrity	XL201480	3/1/1980	3/1/1981	Insolvent							
Integrity	XL202064	3/1/1981	3/1/1982	Insolvent							
Integrity	XL203860	3/1/1982	3/1/1983	Insolvent							
Integrity	XL207106	3/1/1983	3/1/1984	Insolvent							
Integrity	XL208316	3/1/1984	3/1/1985	Insolvent							
Integrity	XL208184#1	3/1/1985	3/1/1986	Insolvent							
ISLIC	XL208184#2	3/1/1985	3/1/1986	Insolvent							
ISLIC	5220468801	3/1/1984	3/1/1985	?							
ISLIC	5220468819	3/1/1984	3/1/1985	?							
Lexington	5220550224	3/1/1985	3/1/1986	?							
Lexington	GC5500201	10/1/1974	1/1/1977								
London	GC5511439	5/15/1979	3/1/1980								
London	SS102629	1/1/1955	1/1/1956	?							
London	SS6110018	1/1/1956	1/1/1957	?							
London	SS7117750	1/1/1957	1/1/1958	?							
London	SS8123831	1/1/1958	1/1/1959	?							
London	SS9134725	1/1/1959	1/1/1960	?							
London	60/142842	1/1/1960	1/1/1961	?							
London	61/149166	1/1/1961	1/1/1962	?							
London	62/155555	1/1/1962	1/1/1963	?							
London	63/161245	1/1/1963	1/1/1964	?							
London	63/167280	1/1/1964	1/1/1965	?							
London	63/173041	1/1/1965	1/1/1966	?							
London	66/178240	1/1/1966	1/1/1967	?							
London	K16272	1/1/1967	1/1/1968	?							
London	69/142321/BB/12188Z	4/21/1969	3/2/1972	?							
London	564UC0016	1/1/1971	5/1/1973	?							
London	564UC0018	1/1/1971	1/1/1973	?							
London	564UC0017	1/1/1971	1/1/1973	?							

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.131 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Policy Period			Comments	Available Aggregate Limit	Total	2002	2003	2004	2005	2006
		Start Date	End Date	Comments								
London	501A7414904	10/1/1974	3/13/1977	?	1	17,150,000	390,858				387,618	
London	50977DD470C	10/1/1977	12/31/1977	?	1	1,250,000	334,168				230,631	
London	50977DD1308C	3/1/1977	12/31/1977	?	1	5,520,000	430,942				417,103	
London	PY015478	1/1/1978	3/1/1979	?	1	1,458,333	465,158				348,865	
London	PY015578	1/1/1978	3/1/1979	?	1	6,708,333	162,935				362,935	
London	PY0315678	1/1/1978	3/1/1979	?	1	1,458,333	1,458,333					
London	PY0315679	3/1/1979	3/1/1980	?	1	1,250,000	152,042				176,270	
London	PY15579	3/1/1979	3/1/1980	?	1	5,750,000	511,921				506,402	
London	PY155679	3/1/1979	3/1/1980	?	1	1,250,000	6,716				6,716	
London	PY105379	5/1/1979	3/1/1980	?	1	8,540,278	334,277				314,277	
London	5433516380	3/1/1980	3/1/1981	?	1	15,000,000	550,424				550,424	
London	5433516280	3/1/1980	3/1/1981	?	1	7,500,000	966,442				602,458	
London	PY272985	3/1/1985	3/1/1986	?	1	6,250,000	-					
London	PY273085	3/1/1985	3/1/1986	?	1	750,000	-					
Lumbermens	352X016626	5/1/1973	1/1/1976	?	1	3,710,170	213,553				220,910	
Midland	XL2220	3/7/1972	1/1/1975	Insolvent	1	6,840,278	-					
Midland	XL145438	1/1/1972	1/1/1978	Insolvent	1	7,500,000	-					
Midland	XL145799	1/1/1976	1/1/1977	Insolvent	1	2,500,000	-					
Midland	XL151584	4/15/1976	1/1/1977	Insolvent	1	2,482,889	-					
Midland	XL152075	1/1/1977	1/1/1978	Insolvent	1	1,250,000	-					
Midland	XL152076	1/1/1977	1/1/1978	Insolvent	1	1,250,000	-					
Midland	XL148365	1/1/1978	3/1/1979	Insolvent	1	1,458,333	-					
Midland	XL148366	1/1/1978	3/1/1979	Insolvent	1	1,166,667	-					
Midland	XL159833	3/1/1979	3/1/1980	Insolvent	1	1,250,000	-					
Mission Insurance	XL159833	3/1/1979	3/1/1980	Insolvent	1	1,000,000	-					
Mutual Fire and Marine Insurance Company Unknown	M81736	1/1/22/1974	4/7/1976	Insolvent	1	3,437,500	-					
National Casualty	XU0002234	1/1/1977	1/1/1978	Insolvent	1	585,939	-					
National Surety	XLX1366316	3/1/1985	3/1/1986	?	1	2,500,000	-				500,441	
National Surety	XLX1436215	3/1/1980	3/1/1981	?	1	7,500,000	666,860				666,860	
National Surety	XLX1436216	3/1/1981	3/1/1982	?	1	5,000,000	444,573				444,573	
National Surety	XLX1483922	3/1/1982	3/1/1983	?	1	7,500,000	666,860				666,860	
National Surety	XLX1483921	3/1/1982	3/1/1983	?	1	5,000,000	444,573				444,573	
National Surety	XLX1530076	3/1/1983	3/1/1984	?	1	2,500,000	366,897				366,897	
National Surety	XLX1515077	3/1/1983	3/1/1984	?	1	2,500,000	222,287				222,287	
National Surety	XLX1530208	3/1/1984	3/1/1985	?	1	3,750,000	333,430				333,430	
National Surety	XLX1735789	3/1/1985	3/1/1986	?	1	5,000,000	-					
National Union	CE011901	1/1/1975	1/1/1978	?	1	7,500,000	-					
National Union	1229452#1	1/1/1978	3/1/1979	?	1	2,916,667	1,395,903				1,021,680	
National Union	1229452#2	1/1/1978	3/1/1979	?	1	2,916,667	930,316				706,860	
											697,730	

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Policy Period	Start Date	End Date	Comment	Available Aggregate Limit	Total	2002	2003	2004	2005	2006
National Union	GLA1270148	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980		2,500,000	1,503,798					
National Union	1225321#1	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980		2,500,000	1,008,169					
National Union	1225321#2	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980		5,000,000	470,448					
National Union	1226440	3/1/1980 - 3/1/1981	3/1/1980	3/1/1981		5,000,000	470,448					
National Union	1226084	3/1/1981 - 3/1/1982	3/1/1981	3/1/1982		2,500,000	235,224					
National Union	9603832	3/1/1982 - 3/1/1986	3/1/1982	3/1/1986		12,000,000	8,500,483					
New England Insurance	EC0000001	3/1/1984 - 3/1/1985	3/1/1984	3/1/1985		1,500,000						
New England Insurance	EC0000005	3/1/1985 - 3/1/1986	3/1/1985	3/1/1986		1,500,000						
North Star	NSX8963	1/1/1971 - 1/1/1973	?	?		1,500,000	947,700	456,550	122,005	367,293	1,381	471
Northbrook	11161974	1/1/1974 - 1/1/1974	1/1/1974	1/1/1974		2,395,833	997,361					
Northbrook	63000986	1/1/1975 - 1/1/1975	1/1/1975	1/1/1975		2,500,000	1,033,813					
Northbrook	63001413	1/1/1976 - 1/3/1976	1/1/1976	1/3/1976		2,500,000	1,028,559					
Northbrook	63002469	1/1/1977 - 12/3/1977	1/1/1977	12/3/1977		1,796,486	149,302	228,845				
Northbrook	63003374	1/1/1978 - 1/1/1979	1/1/1978	1/1/1979		10,833,764	7,285,921	278,678	329,278	2,816,304	339,961	51,447
Northbrook	63005512	1/1/1979 - 3/1/1980	1/1/1979	3/1/1980		10,000,000	8,296,964	437,009	352,071	3,209,524	361,491	343,471
Northbrook	63006483	3/1/1980 - 3/1/1981	3/1/1980	3/1/1981		10,000,000	10,000,000					
Northeastern Fire	0698	1/1/1978 - 3/1/1979	1/1/1978	3/1/1979	Insolvent	583,333						
Northeastern Fire	0699	1/1/1978 - 3/1/1979	1/1/1978	3/1/1979	Insolvent	583,333						
Northeastern Fire	2251	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980	Insolvent	500,000						
Northeastern Fire	2252	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980	Involvement	145,250						
Northumberland	BXL1064	1/1/1978 - 3/1/1979	1/1/1978	3/1/1979	Involvement	7,500,000	3,160,554					
Northwestern National Insurance Company	XLP400251	1/2/1969 - 3/21/1972	1/2/1969	3/21/1972	Unlikely	2,500,000	235,224					
Pacific Employers	XCC003178	3/1/1982 - 3/1/1983	3/1/1982	3/1/1983		5,000,000	470,448					
Pacific Employers	XCC016722	3/1/1983 - 3/1/1984	3/1/1983	3/1/1984		1,250,000						
Pine Top	MLP100053#1	3/1/1984 - 3/1/1979	3/1/1984	3/1/1979	Involvement	1,750,000						
Pine Top	MLP100053#2	1/1/1978 - 3/1/1979	1/1/1978	3/1/1979	Involvement	1,166,667						
Pine Top	MLP101306#1	3/1/1979 - 3/1/1980	3/1/1979	3/1/1980	Involvement	1,500,000						
Providence Washington	CU173770	10/1/1974 - 3/1/1977	10/1/1974	3/1/1977		1,000,000						
Prudential Reinsurance	DXCDX0103	4/15/1976 - 1/1/1977	4/15/1976	1/1/1977		2,500,000	82,282					
Prudential Reinsurance	DXCDX0081	1/1/1977 - 1/1/1978	1/1/1977	1/1/1978		1,066,667	248,427					
Prudential Reinsurance	DXCDX0161	3/1/1977 - 1/1/1978	3/1/1977	1/1/1978		480,000	821,083					
Prudential Reinsurance	DXCDX0616	1/1/1978 - 3/1/1979	1/1/1978	3/1/1979		2,916,667	76,950					
Prudential Reinsurance	DXCDX0617	1/1/1978 - 1/1/1979	1/1/1978	1/1/1979		2,916,667	879,148					
Puritan	ML650183	1/1/1977 - 1/2/1977	1/1/1977	1/2/1977		1,500,000	220,434					
Republic	CDE1510	3/1/1985 - 3/1/1986	3/1/1985	3/1/1986	Dismissed	2,500,000	492,650					
Royal Indemnity	ED103033	3/1/1985 - 3/1/1986	3/1/1985	3/1/1986		2,500,000	585,939					
Safety	UF12041L	3/1/1983 - 3/1/1984	3/1/1983	3/1/1984		2,500,000	235,224					
Safety	UF19421L	3/1/1984 - 3/1/1985	3/1/1984	3/1/1985		2,500,000	235,224					

*Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only ..
Subject to Joint Defense Privilege ... Preliminary Draft Subject to Review and Revision*

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Policy Period		Comment	Aggregate Limit	Total	2002	2003	2004	2005	2006
		Start Date	End Date				2002	2003	2004	2005	2006
Safety	UF19431L	3/1/1984	3/1/1985	7	2,500,000	235,224				215,224	
Safety	UF26931L	3/1/1985	3/1/1986	7	500,000	117,188				100,088	
Southern American	Unknown	1/0/1900	1/0/1900	In solvent							
St Paul Mercury	XL021020	3/1/1983	3/1/1984		1,500,000	235,224				235,224	
Stonewall	36000001	1/1/1975	1/1/1976		2,500,000	1,005,612				463,320	
Stonewall	36000003	2/1/1975	1/1/1976		458,333	250,965	116,164	113,350		85,138	6,322
Stonewall	33000111	1/1/1974	1/1/1975		1,601,600	215,432	173,561	132,147	115,194		
Stonewall	36000002	1/1/1975	1/1/1976		3,802,468	4,276,626	1,801,315	216,169	786,921	153,801	125,859
Stonewall	36000042	1/1/1976	1/1/1977		2,076,470	874,609	216,912	155,179	389,233	52,674	32,256
Swiss Re	ZHR40206015078	1/1/1978	3/1/1979		1,458,333	1,458,333				116,632	
The Hartford Insurance Co.	10XSI00195	1/1/1977	1/2/1977		2,500,000	868,871				599,664	
The Hartford Insurance Co.	10XSI00561	1/1/1978	3/1/1979		2,916,667	930,316				697,730	
The Hartford Insurance Co.	10XSI00788	3/1/1979	3/1/1980		1,500,000	1,008,169				705,079	
Transit Casualty	SCU1953457	3/1/1980	3/1/1981	In solvent	5,000,000						
Transit Casualty	SCU1953832	3/1/1981	3/1/1982	In solvent	2,500,000						
Transit Casualty	SCU1953853	3/1/1981	3/1/1982	In solvent	5,000,000						
Transit Casualty	SCU1956173	3/1/1982	3/1/1983	In solvent	2,500,000						
Transit Casualty	SCU1956176	3/1/1982	3/1/1983	In solvent	5,000,000						
Transit Casualty	SCU1956463	3/1/1983	3/1/1984	In solvent	2,500,000						
Transit Casualty	SCU1956776	3/1/1984	3/1/1985	In solvent	2,500,000						
Transport Indemnity	TEL00838C	3/1/1983	3/1/1984	In solvent	2,500,000						
Unigard	TEL00819C	3/1/1984	3/1/1985	In solvent	2,500,000						
Unigard	15047	1/1/1974	10/1/1974		15,000,000	3,336,854				2,558,622	
Unigard	15085	1/1/1974	10/1/1974		5,500,000	405,192				405,192	
Unknown Insurer	Unknown	3/1/1981	3/1/1982	Not Applicable	2,500,000	235,224				235,224	
US Fire	5230774287	3/1/1980	3/1/1981		1,500,000	944,557				351,653	
US Fire	5230672533	3/1/1981	3/1/1984		16,051,399	8,183,753				3,108,110	135,147
US Fire	5220356274	3/1/1984	3/1/1986		4,000,000	476,766				435,084	
US Fire	5232198267	3/1/1984	3/1/1986		550,532	386,473				132,749	44,068
Yasenite	YXL106803	10/1/1974	1/1/1977	7	5,625,000	727,944				567,937	
Zurich	TRDSR4016	1/1/1977	1/2/1977		500,000	164,217				113,336	
Zurich	ZL70057005/2	1/1/1978	3/1/1979		583,333	71,094				71,094	
Zurich	ZL70057005/3	5/15/1979	3/1/1980		397,222	35,319				35,319	
Zurich	ZIB 72,637-85-C	3/1/1985	3/1/1986		2,500,000						

Privileged and Confidential .. Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege .. Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.132 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total		3,201,320	3,107,149	3,205,764	3,343,964	3,485,871	3,506,122	3,651,225	3,546,425	3,417,014	3,259,563
Aetna	XL021037										
Aetna Casualty and Surety	01XN993WCA										
Aetna Casualty and Surety	01XN1192WCA										
Aetna Casualty and Surety	01XN1600WCA										
Aetna Casualty and Surety	01XN2139WCA										
Aetna Casualty and Surety	08XN165WCA										
Aetna Casualty and Surety	08XN165WCA										
Aetna Casualty and Surety	01XN5072WCA										
Aetna Casualty and Surety	01XN5116WCA										
Aetna Casualty and Surety	73100035										
Aetna	73100034										
Aetna	73100053										
Aetna	73101026										
Aetna	73101027										
Aetna	73101028										
Aetna	73100908										
Aetna	75101524										
Aetna	75101352										
Aetna	75103359										
Aetna	75103592										
Aetna	75103656										
Allianz	75103663										
Allianz	H.0001456										
Allianz	UMBB99690										
Allianz	AUX5201292										
Allianz	AUX5201297										
Allianz	AUX5201638										
Allianz	AUX5201850										
Allianz	AUX5202132										
Ambassador	ELP001935										
American Express	EUL5000424										
American Express	EUL507646										
American Express	EUL5076492										
American Express	EUL5085640										
American Express	EUL5093262										
American Home Assurance	CE355594										
American Home Assurance	CE2692335										
American Reinsurance	M0371313	99,991	82,327	606	4,158	3,618	35,558	65,524	109,803	147,278	109,491
American Reinsurance	M1025102	135	923	62,628	43,050	39,674	2,689	1,148	1,081	59,083	24,114
American Reinsurance				22			1,620		135	733	705

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only
Subject to Joint Defense Privilege .. Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
American Reinsurance	M1028591	1,238	560	106	-	-	-	-	1,238	-	-
American Reinsurance	M1027714	3,650	3,821	1,793	230	-	-	-	708	6,763	-
American Reinsurance	M1431743	-	-	-	-	-	-	-	1,016	-	3,366
Associated International	AEI00193C	-	-	-	-	-	-	-	-	-	-
Birmingham Fire	SE6073131	-	-	-	-	-	-	-	-	-	-
Birmingham Fire	SE60734469	-	-	-	-	-	-	-	-	-	-
California Union	ZCX003997	-	-	-	-	-	-	-	-	-	-
California Union	ZCS004418	-	-	-	-	-	-	-	-	-	-
California Union	ZCX004411	-	-	-	-	-	-	-	-	-	-
California Union	ZCX006179	-	-	-	-	-	-	-	21,056	22,095	-
California Union	ZCX006180	-	-	-	-	-	-	-	21,343	20,774	-
California Union	ZCX006504	-	-	-	-	-	-	-	21,262	22,111	-
California Union	ZCX006505	-	-	-	-	-	-	-	21,359	20,789	-
California Union	ZCX007079	-	-	-	-	-	-	-	18,344	21,372	-
California Union	ZCX007080	-	-	-	-	-	-	-	-	-	-
California Union	ZCX007783	-	-	-	-	-	-	-	-	-	-
California Union	ZCX007784	-	-	-	-	-	-	-	-	-	-
California Union	ZCX007785	-	-	-	-	-	-	-	-	-	-
Central National	CN2140615	85,605	89,165	48,187	57,215	60,514	51,285	49,379	41,317	32,420	33,928
Central National	CN2142340	-	-	-	-	-	-	-	-	-	-
Central National	CN2008603	-	-	-	-	-	-	-	-	-	-
City	CN2008634	-	-	-	-	-	-	-	-	-	-
City	HEC969749	-	-	-	-	-	-	-	-	-	-
City	HECP693751	-	-	-	-	-	-	-	-	-	-
City	HECP825978	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	HEC9825974	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDU186281	54,115	50,398	47,254	22,629	16,661	8,816	-	-	-	-
Columbia Casualty	RDX1864587	19,372	45,796	46,156	66,166	84,161	56,775	55,759	8,150	5,513	8,893
Columbia Casualty	RDX1652475	-	-	13,129	54,281	54,277	53,849	39,889	67,230	71,721	69,884
Columbia Casualty	RDX165951	-	-	-	-	-	-	-	54,547	61,325	58,947
Columbia Casualty	RDX4170194	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX9176107	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX916695	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX1421877	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2821728	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2821864	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1107152	-	-	-	-	-	-	-	-	-	-
Continental Insurance	LX631291	341,540	182,327	183,655	127,093	82,152	80,156	78,721	70,593	7,905	1,329
Continental Insurance	L1438770	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1648550	-	-	-	-	-	-	-	-	-	-

*Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege... Preliminary Draft Subject to Review and Revision*

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Continental Insurance	L6345748	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L4266705	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L6247502	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX2153471	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX3196396	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX1891299	-	-	-	-	-	-	-	-	-	-
Disputed	XLP401422	2,351	6,402	4,432	40,009	134,613	132,600	50,073	16,082	57,079	127,775
Disputed	A7497	-	-	-	-	-	-	-	-	-	-
Drake Insurance of NY	XL01478	-	-	-	-	-	-	-	-	-	-
E&O Managers	A7499	-	-	-	-	-	-	-	-	-	-
ELAC	E168417001	171,067	243,503	220,008	186,706	183,485	204,898	156,670	143,085	107,058	97,917
Employers CU	EY8417002	9,129	52,580	158,000	118,585	11,823	99,830	187,695	182,220	120,503	55,410
Employers Mutual (Wausau)	573600102221	-	122	38,724	18,921	38,918	43,393	84,700	82,184	43,971	42,266
Employers Mutual Casualty Company	MMOT0754	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMOT1303	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW7209	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72151	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	PLE12648	-	-	-	-	-	-	-	-	-	-
Employers Reinsurance Corp.	FU79807710979	-	-	-	-	-	-	-	-	-	-
European General	LEI0318	-	-	-	-	-	-	-	-	-	-
Evanston Insurance	LEI0318	-	-	-	-	-	-	-	-	-	-
Falcon	S1600049	-	-	-	-	-	-	-	-	-	-
Falcon	S1600134	-	-	-	-	-	-	-	-	-	-
Federal Ins	7979227243	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227290	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227297	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1027859	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1056730	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX12044294	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1267188	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1301731	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1370313	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1370383	-	-	-	-	-	-	-	-	-	-
First State	924691	-	-	-	-	-	-	-	-	-	-
First State	925897	-	-	-	-	-	-	-	-	-	-
First State	937795	-	-	-	-	-	-	-	-	-	-
First State	917177	8,1739	7,1442	27,318	48,054	47,708	33,200	31,767	30,911	30,153	5,503
First State	917383	270,706	310,503	313,551	344,139	381,128	378,120	266,261	250,935	242,557	25,013
First State	911879	89,319	58,734	59,215	44,739	33,203	32,667	32,082	28,837	568	546
Gibraltar Insurance Co.	GMX00045	-	-	-	-	-	-	-	-	-	9,171
Gibraltar Insurance Co.	GMX00046	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Gibraltar Insurance Co.	GMX00981	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	GMX01584	-	-	-	-	-	-	-	-	-	-
Granite State	SCLD8094000	-	-	-	-	-	-	-	-	-	-
Granite State	SCLD8094064	10,250	24,231	24,421	35,008	44,530	50,040	59,502	35,572	4,293	14,221
Granite State	SCLD8094065	-	-	-	-	-	-	-	29,162	36,976	36,976
Granite State	66801963	-	-	-	-	-	-	58,866	62,573	40,244	39,170
Granite State	66812370	-	-	-	-	-	-	-	-	60,443	58,831
Granite State	66812371	-	-	-	-	-	-	59,693	62,619	-	-
Granite State	66822216	-	-	-	-	-	-	-	-	60,508	58,893
Granite State	66822217	-	-	-	-	-	-	-	-	-	-
Granite State	66831982	-	-	-	-	-	-	-	-	-	-
Granite State	66833983	-	-	-	-	-	-	-	-	-	-
Granite State	66844637	-	-	-	-	-	-	-	-	-	-
Granite State	66855584	-	-	-	-	-	-	-	-	-	-
Great Southwest Fire	XL11195	-	-	-	-	-	-	-	-	-	-
Harbor	110811	116164	-	-	-	-	-	-	-	-	-
Harbor	116164	H1180032	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR10598	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20265	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20474	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20475	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20811	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20812	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40556	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40636	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40815	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41018	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41247	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41699	-	-	-	-	-	-	-	-	-	-
Home	HEC0304732	-	-	-	-	-	-	-	-	-	-
Home	HEC4166088	-	-	-	-	-	-	-	-	-	-
Home	HEC9007217	-	-	-	-	-	-	-	-	-	-
Home	HEC4446028	-	-	-	-	-	-	-	-	-	-
Home	HEC9530992	-	-	-	-	-	-	-	-	-	-
Home	HXL1577753	-	-	-	-	-	-	-	-	-	-
INA	GAL19764	-	-	-	-	-	-	-	-	-	-
INA	XCP6640	-	-	-	-	-	-	-	-	-	-
INA	GAL204195	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Spill Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
INA	GAL1316722										
INA	GAL1355450										
INA	GAL1394501										
INA	XCP14305										
INA	XCP14327										
INA	XCP145146										
Industrial Ind.	IE8844186										
INSCO, Ltd.	CE000003										
Insurance Comp. of State of PA	41767295										
Integrity	XL200209										
Integrity	XL200660										
Integrity	XL201480										
Integrity	XL202064										
Integrity	XL203860										
Integrity	XL207106										
Integrity	XL208316										
Integrity	XL208184#1										
ISLIC	XI208184#2										
ISLIC	S220463801										
ISLIC	S220463819										
Lexington	S220550224										
Lexington	GC5511459										
London	SS102629										
London	SS110018										
London	ST117750										
London	SS122833										
London	SS134725										
London	SS142842										
London	SS149166										
London	SS155535										
London	SS161245										
London	SS167280										
London	SS173041										
London	SS178240										
London	K16272										
London	SS142821/B/E/12/1882										
London	SS4UC0016										
London	SS4UC0018										
London	SS4UC0017										
	31,457	27,714	20,955	14,405	13,275	900	384	362	245	236	

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only ..
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1,133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Est.
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	Losses									
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
London	S01A7414904	-	-	-	-	-	-	-	-	-	-
London	S0977DD470C	-	-	-	-	-	-	-	-	-	4,207
London	PY015478	-	-	-	-	-	-	-	-	-	-
London	PY015578	-	-	-	-	-	-	-	-	-	-
London	PY015678	-	-	-	-	-	-	-	-	-	-
London	PY015479	-	-	-	-	-	-	-	-	-	-
London	PY33579	-	-	-	-	-	-	-	-	-	-
London	PY33679	-	-	-	-	-	-	-	-	-	-
London	PY105379	-	-	-	-	-	-	-	-	-	-
London	5435516380	-	-	-	-	-	-	-	-	-	-
London	5435516280	-	-	-	-	-	-	-	-	-	-
London	PY272985	-	-	-	-	-	-	-	-	-	-
London	PY273083	-	-	-	-	-	-	-	-	-	-
Lumbermens	3SX016626	-	-	-	-	-	-	-	-	-	-
Midland	XL145438	-	-	-	-	-	-	-	-	-	-
Midland	XL22220	228,258	164,255	132,210	119,269	98,875	89,880	80,1613	64,608	46,587	13,673
Midland	XL151584	-	-	-	-	-	-	-	-	-	-
Midland	XL152075	-	-	-	-	-	-	-	-	-	-
Midland	XL152076	-	-	-	-	-	-	-	-	-	-
Midland	XL148365	-	-	-	-	-	-	-	-	-	-
Midland	XL148366	-	-	-	-	-	-	-	-	-	-
Midland	XL159333	-	-	-	-	-	-	-	-	-	-
Midland	XL159335	-	-	-	-	-	-	-	-	-	-
Mission Insurance	M81736	-	-	-	-	-	-	-	-	-	-
Mutual Fire and Marine Insurance Company Unknown	XU0000234	-	-	-	-	-	-	-	-	-	-
National Casualty	XLX1366336	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1436215	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1436216	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1483922	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1483921	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530076	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530077	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530208	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1735789	-	-	-	-	-	-	-	-	-	-
National Union	CE1011901	-	-	-	-	-	-	-	-	-	-
National Union	12294524H	-	-	-	-	-	-	-	-	-	-
National Union	12294524G	-	-	-	-	-	-	-	-	-	-
National Union	13,723	32,466	-	-	-	-	-	-	77,500	91,394	36,426
									13,753	54,455	52,602

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only –
 Subject to Joint Defense Privilege – Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Worse Estimate
\$550 and \$250 Million Intermediates Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
National Union	GLA 1270148										
National Union	I225321#1										
National Union	I225321#2										
National Union	I26440										
National Union	I276084										
National Union	9605832										
New England Insurance	EG000001	250,879	293,060	296,875	315,141	360,858	358,010	351,602	255,455	229,505	221,472
New England Insurance	EG000005										
North Star	NSX8963										
Northbrook	63000237										
Northbrook	63005986										
Northbrook	63001413										
Northbrook	63002469	979		987		995		59			
Northbrook	63003874	147,051	351,251	327,749	247,522	247,880	245,923	241,521	125,921	104,168	100,310
Northbrook	63005512	371,073	375,364	378,511	277,580	265,037	263,946	258,239	215,403	111,592	107,263
Northbrook	63006485	113,814	167,329	258,267	239,681	283,036	311,060	307,170	221,217	183,260	183,668
Northeastern Fire	0698										
Northeastern Fire	0699										
Northeastern Fire	2251										
Northeastern Fire	2252										
Northumberland	BXL1064										
Pacific Employers	XLP400251										
Pacific Employers	XCC003178										
Pacific Employers	XCC003201										
Pine Top	XCC016722										
Pine Top	MLP10005341										
Pine Top	MLP10005342										
Pine Top	MLP10130561										
Providence Washington	CUI73770										
Prudential Reinsurance	DXCSD01103										
Prudential Reinsurance	DXCDX0081										
Prudential Reinsurance	DXCDX0161										
Puritan	ML650183										
Republic	CDE1510										
Royal Indemnity	ED103033										
Safety	UF12041L										
Safety	UF19421L										

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Safety	UF194JIL	-	-	-	-	-	-	-	-	-	-
Safety	UF2693IL	-	-	-	-	-	-	-	-	-	-
Southern American	Unknown	-	-	-	-	-	-	-	-	-	-
St. Paul Mercury	XL021020	-	-	-	-	-	-	-	-	-	-
Stonewall	36000001	9,172	3,279	-	-	-	-	-	-	-	-
Stonewall	36000003	57,797	58,962	36,031	6,169	336	43,233	55,758	15,575	2,981	15,554
Stonewall	36000013	35,020	39,485	59,163	57,590	32,705	32,202	24,518	6,485	5,966	-
Stonewall	36000002	-	-	-	-	33,867	32,814	32,555	601	584	543
Stonewall	36000004	26,296	613	618	621	208	-	31,972	3,025	566	545
Swiss Re	ZHR402006015078	-	-	-	-	-	-	-	-	-	-
The Hartford Insurance Co.	102S100195	-	-	-	-	-	-	-	-	-	-
The Hartford Insurance Co.	102S100561	-	-	-	-	-	-	-	-	-	-
The Hartford Insurance Co.	102S100788	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU955457	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU955852	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU955853	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU956173	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU956176	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU956463	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCIU956776	-	-	-	-	-	-	-	-	-	-
Transport Indemnity	TEL00638C	-	-	-	-	-	-	-	-	-	-
Transport Indemnity	TEL00819C	-	-	-	-	-	-	-	-	-	-
Unigard	15047	-	-	-	-	-	-	-	-	-	-
Unigard	15085	-	-	-	-	-	-	-	-	-	-
Unknown Insurer	Unknown	-	-	-	-	-	-	-	-	-	-
US Fire	5230742487	81,693	71,491	27,301	48,826	47,680	33,181	31,749	30,893	30,135	24,998
US Fire	5230672513	270,951	310,784	311,835	344,451	381,473	378,463	266,502	251,162	242,777	234,311
US Fire	5220356274	-	-	-	-	-	-	-	-	-	-
US Fire	5232198267	81,208	118	20,566	25,066	876	-	29,574	49,692	-	118
Yosemite	YXL106803	-	-	-	-	-	-	-	-	-	-
Zurich	IRDSR4056	-	-	-	-	-	-	-	-	-	-
Zurich	217005-7005/2	-	-	-	-	-	-	-	-	-	-
Zurich	217005/3	-	-	-	-	-	-	-	-	624	2,067
Zurich	ZIB72,637-85-C	-	-	-	-	-	-	-	-	-	-

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$550 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total		3,097,768	3,003,869	2,829,177	2,722,820	2,656,483	2,580,362	2,124,326	2,095,406	1,890,513	1,759,104	1,613,863
Aetna	XJ021037	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	01XN993WCA	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	01XN1192WCA	11,473	1,565 11,968	5,912 12,183	6,090 12,549	5,819 11,920	6,465 11,172	6,731 10,370	6,251 9,908	5,758 9,127	5,280 11,242	4,848 14,618
Aetna Casualty and Surety	01XN12139WCA	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	08XN166WCA	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	08XN165WCA	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	01XN5072WCA	-	-	-	-	-	-	-	-	-	-	-
Aetna Casualty and Surety	01XN5116WCA	-	-	-	-	-	-	-	-	-	-	-
ATU	75100055	29,923	28,739	28,908	26,237	28,567	8,846	8,677	8,110	7,471	6,851	6,490
ATU	75100054	-	17,481	18,340	19,097	18,248	17,306	16,238	15,079	13,890	12,738	11,595
ATU	75100053	-	-	-	-	-	-	-	-	-	-	-
ATU	75101026	60,469	9,390	1,839	18,830	17,877	16,774	15,907	15,097	13,844	12,711	-
ATU	75101027	17,634	8,394	18,724	19,287	18,429	17,478	16,199	15,299	14,026	12,864	11,811
ATU	75101028	-	-	-	-	-	-	-	-	-	-	-
ATU	75100908	-	-	-	-	-	-	-	-	-	-	-
ATU	75103524	-	-	-	-	-	-	-	-	-	-	-
ATU	75103525	-	-	-	-	-	-	-	-	-	-	-
ATU	75103591	-	-	-	-	-	-	-	-	-	-	-
ATU	75103592	-	-	-	-	-	-	-	-	-	-	-
ATU	75103656	-	-	-	-	-	-	-	-	-	-	-
Allianz	H-0001456	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX596690	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX5261202	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX5201297	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX5201658	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX5201850	-	-	-	-	-	-	-	-	-	-	-
Allianz	AUX5202112	-	-	-	-	-	-	-	-	-	-	-
Ambassador	EPLP001955	-	-	-	-	-	-	-	-	-	-	-
American Excess	EUL500044	5,127	5,348	5,444	5,608	5,158	5,082	4,768	4,428	4,079	3,740	3,434
American Excess	EUL5001964	-	-	-	-	-	-	-	-	-	-	-
American Excess	EUL5076492	-	-	-	-	-	-	-	-	-	-	-
American Excess	EUL5085640	-	-	-	-	-	-	-	-	-	-	-
American Home Assurance	EUL5093262	-	-	-	-	-	-	-	-	-	-	-
American Home Assurance	CE155594	21,660	11,171	6,6905	24,863	80,465	76,314	81,417	128,806	131,625	75,584	69,396
American Reinsurance	CE2592335	6,245	311	98113	119,442	113,292	108,223	73,277	47,522	26,634	24,499	-
American Reinsurance	M0371313	676	-	-	-	50	-	0	4	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege ... Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2003

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
American Reinsurance	M1028591	-	-	-	-	-	-	-	-	-	-	-
American Reinsurance	M1027714	3,530	7,820	6,137	8,381	8,008	7,595	7,126	6,618	6,096	6,474	4,4
Associated International	M1431743	-	-	-	-	-	-	-	-	-	-	7,266
Birmingham Fire	ABL00190C	-	-	-	-	-	-	-	-	-	-	-
Birmingham Fire	SE6073469	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX0033997	21,765	22,703	23,111	18,130	41,268	41,036	27,530	2,189	7,292	15,857	14,559
California Union	ZCS0044118	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX004411	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX0061719	21,788	22,728	23,135	18,701	41,314	41,080	27,045	16,977	15,632	14,325	13,151
California Union	ZCX006180	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX006504	21,804	22,745	23,153	19,104	41,346	41,110	26,703	16,989	15,630	14,351	13,176
California Union	ZCX006505	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX0070719	21,818	22,759	23,167	21,863	22,301	27,620	18,596	11,869	18,830	17,346	15,906
California Union	ZCX007080	-	-	-	-	-	-	-	-	-	-	-
California Union	ZXC007783	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX007784	-	-	-	-	-	-	-	-	-	-	-
Central National	ZCX007785	-	-	-	-	-	-	-	-	-	-	-
Central National	CN2140615	9,685	6,812	6,546	4,776	696	660	619	-	-	-	-
Central National	CN2142240	-	-	-	-	-	-	-	-	-	-	-
Central National	CN2008603	-	-	-	-	-	-	-	-	-	-	-
Central National	CN2008634	-	-	-	-	-	-	-	-	-	-	-
City	HEC9693749	-	-	-	-	-	-	-	-	-	-	-
City	HEC9693751	-	-	-	-	-	-	-	-	-	-	-
City	HEC9823978	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	HEC9823974	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX14632881	8,111	7,862	7,554	7,248	6,925	6,568	6,163	5,723	1,043	-	-
Columbia Casualty	RDX1464587	15,860	17,995	17,292	16,590	15,852	21,981	10,647	28,459	26,216	13,531	41
Columbia Casualty	RDX14652475	56,354	54,317	54,636	68,526	53,991	16,720	16,159	15,128	14,119	12,948	12,416
Columbia Casualty	RDX1469951	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX4170194	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX976107	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX936695	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX1421877	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2421728	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2421864	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1307152	1,275	1,224	1,176	1,129	1,079	1,023	960	831	312	-	-
Continental Insurance	L1438770	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1648550	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Continental Insurance	L6345748	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L4246705	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L6247502	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX1153471	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX1196596	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX1891299	-	-	-	-	-	-	-	-	-	-	-
Disputed	XLP40422	149,301	150,144	105,988	59,806	32,483	51,236	28,137	34,732	36,755	39,287	-
Disputed	A7497	-	-	-	-	-	-	-	-	-	-	-
Drake Insurance of NY	XL01478	1,147	1,197	1,218	1,255	1,199	1,137	1,067	991	913	1,124	1,462
E&O Managers	A7499	-	-	-	-	-	-	-	-	-	-	-
ELAC	E163417001	93,385	77,051	70,912	67,934	53,484	42,004	39,410	36,624	33,494	30,519	28,021
Employers CU	EY8417002	27,056	60,124	58,822	56,982	54,060	27,753	23,036	6,002	1,989	1,247	819
Employers Mutual (Wausau)	573600102221	43,596	53,296	51,212	49,557	47,607	45,152	42,364	10,260	10,124	9,284	8,524
Employers Mutual Casualty Company	MM070754	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MM071303	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72095	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72151	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	PLE12648	-	-	-	-	-	-	-	-	-	-	-
European General	FU7980710979	-	-	-	-	-	-	-	-	-	-	-
Evanston Insurance	LE10378	-	-	-	-	-	-	-	-	-	-	-
Falcon	S1600049	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	7979227243	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227290	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227297	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1027859	144,769	119,789	65,481	10,995	1,282	20,811	51,454	12,049	56,168	51,570	-
Fireman's Fund	XLX1056750	69,406	34,580	9,760	14,830	23,624	5,608	-	67,282	78,486	72,245	-
Fireman's Fund	XLX12041294	76,220	52,761	275	19,372	40,892	36,389	33,792	31,127	-	-	-
Fireman's Fund	XLX1267188	31,210	46,421	44,606	42,796	11,486	45,380	43,578	39,540	36,422	31,400	9,656
Fireman's Fund	XLX1301731	50,745	2,130	-	-	48,346	45,852	43,021	39,931	36,801	33,748	30,666
Fireman's Fund	XLX1370313	-	36,559	52,736	50,597	-	-	-	-	-	-	30,935
Fireman's Fund	XLX1370383	-	-	-	-	-	-	-	-	-	-	-
First State	924091	4,337	4,524	4,605	4,743	4,512	4,299	4,033	3,745	4,450	4,249	5,326
First State	9255897	-	-	-	-	-	-	-	-	-	-	-
First State	927795	7,691	8,023	8,167	8,129	7,939	7,548	7,082	6,777	6,038	5,556	5,101
First State	917177	529	508	488	8,412	8,038	7,621	7,152	6,642	6,118	5,611	5,151
First State	224,598	215,714	207,278	124,815	87,319	82,851	77,738	72,190	66,498	60,981	55,988	287
First State	9111879	524	503	484	464	444	421	395	367	28	-	-
Gibraltar Insurance Co.	GIMX00045	12,818	13,371	13,611	14,020	13,396	12,705	11,921	11,070	10,197	9,351	8,586
Gibraltar Insurance Co.	GMX00046	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only –
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$550 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Gibraltar Insurance Co.	GMX00981	-	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	SCLD8054000	-	-	-	-	-	-	-	-	-	-	-
Granite State	14,915	15,558	15,837	16,313	15,587	14,783	825	859	798	735	674	619
Granite State	SCLD8054064	18,973	9,521	9,149	8,778	8,387	11,630	16,215	11,865	14,614	19,003	-
Granite State	SCLD8054063	41,083	42,854	43,623	44,931	42,934	41,807	72,676	63,352	71,519	6,569	-
Granite State	66801963	61,703	64,364	65,519	108,099	122,664	116,337	78,046	48,078	29,487	27,040	24,826
Granite State	66812370	-	-	-	-	-	-	-	-	-	-	-
Granite State	66812371	-	-	-	-	-	-	-	-	-	-	-
Granite State	66823216	61,769	64,433	65,588	109,718	122,794	116,460	76,672	48,129	44,334	40,636	17,327
Granite State	66823217	-	-	-	-	-	-	-	-	-	-	-
Granite State	66831982	61,815	64,481	65,637	110,860	122,886	116,548	75,704	48,165	44,367	40,686	17,355
Granite State	66831983	-	-	-	-	-	-	-	-	-	-	-
Granite State	66844637	-	-	-	-	-	-	-	-	-	-	-
Granite State	66855584	-	-	-	-	-	-	-	-	-	-	-
Great Southwest Fire	XL11195	-	-	-	-	-	-	-	-	-	-	-
Harbor	110811	-	-	-	-	-	-	-	-	-	-	-
Harbor	116164	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	H1180032	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR10598	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SP20205	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SP20474	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SP20475	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SP20811	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SP20812	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40556	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40815	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41018	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41257	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41699	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9304712	-	-	-	-	-	-	-	-	-	-	-
Home	HEC4166088	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9007237	-	-	-	-	-	-	-	-	-	-	-
Home	HEC4496028	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9310992	-	-	-	-	-	-	-	-	-	-	-
Home	HXL1577755	-	-	-	-	-	-	-	-	-	-	-
DNA	GAL197644	-	-	-	-	-	-	-	-	-	-	-
DNA	XCP6640	6,299	17,895	18,431	17,884	21,074	20,374	18,920	17,428	15,982	14,674	-
DNA	GAL204195	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2010	2021	2022	2023	2024	2025	2026	2027
INA	GAL336722	-	-	-	-	-	-	-	-	-	-	-
INA	GAL355450	-	-	-	-	-	-	-	-	-	-	-
INA	GAL394301	-	-	-	-	-	-	-	-	-	-	-
INA	XCP14305	-	-	-	-	-	-	-	-	-	-	-
INA	XCP14321	-	-	-	-	-	-	-	-	-	-	-
INA	XCP145146	-	-	-	-	-	-	-	-	-	-	-
Industrial Ind.	IE8844186	-	-	-	-	-	-	-	-	-	-	-
INSCO, Ltd.	CE000003	-	-	-	-	-	-	-	-	-	-	-
Insurance Comp. of State of PA	41767295	189	713	735	702	780	812	754	695	637	585	-
Integrity	XL200209	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL200660	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL201480	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL202064	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL203160	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL207106	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL208316	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL208184#1	-	-	-	-	-	-	-	-	-	-	-
ISLIC	SL20468801	65,453	68,276	69,500	71,588	68,403	82,839	115,788	90,116	46,978	41,080	39,553
ISLIC	SL20468819	-	-	-	-	-	-	-	-	8,658	7,956	7,307
ISLIC	SL220550224	-	-	-	-	-	-	-	-	-	-	-
Lexington	GC5500201	-	-	-	-	-	-	-	-	-	-	-
Lexington	GC511439	-	-	-	-	-	-	-	-	-	-	-
London	551/02629	-	-	-	-	-	-	-	-	-	-	-
London	561/10018	-	-	-	-	-	-	-	-	-	-	-
London	571/17750	-	-	-	-	-	-	-	-	-	-	-
London	581/25833	-	-	-	-	-	-	-	-	-	-	-
London	591/34725	-	-	-	-	-	-	-	-	-	-	-
London	601/43842	-	-	-	-	-	-	-	-	-	-	-
London	611/49166	-	-	-	-	-	-	-	-	-	-	-
London	621/53555	-	-	-	-	-	-	-	-	-	-	-
London	631/61245	-	-	-	-	-	-	-	-	-	-	-
London	631/67280	-	-	-	-	-	-	-	-	-	-	-
London	651/73041	-	-	-	-	-	-	-	-	-	-	-
London	661/78240	-	-	-	-	-	-	-	-	-	-	-
London	K16272	-	-	-	-	-	-	-	-	-	-	-
London	691/42821/IRB/121882	129,100	144,648	56,744	31,230	52,996	67,421	62,709	46,824	32,468	30,380	27,893
London	564UC0016	226	104	-	-	-	-	-	-	-	-	-
London	564UC0018	-	-	-	-	-	-	-	-	-	-	-
London	564UC0017	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
London	501A7414804	4,413	4,663	4,685	4,826	4,611	4,174	4,104	3,811	3,510	4,324	5,622
London	50977DD470C	-	-	-	-	-	-	-	-	-	-	-
London	50977DD1308C	-	-	-	-	-	-	-	-	-	-	-
London	PY0135478	-	-	6,723	7,131	7,345	7,018	6,656	6,245	5,800	5,342	4,899
London	PY0135578	-	-	-	-	-	-	-	-	-	-	4,498
London	PY0135678	-	-	-	-	-	-	-	-	-	-	-
London	PY0135479	3,391	3,537	3,601	3,709	3,544	3,261	3,154	2,929	2,698	2,474	2,271
London	PY15579	-	-	-	-	-	-	-	-	-	-	-
London	PY15679	-	-	-	-	-	-	-	-	-	-	-
London	PY105179	-	-	-	-	-	-	-	-	-	-	-
London	5435516380	18,402	19,196	19,540	20,127	19,232	18,727	17,554	28,378	13,208	12,112	11,121
London	5435516280	-	-	-	-	-	-	-	-	-	-	-
London	PY272985	-	-	-	-	-	-	-	-	-	-	-
London	PY273085	-	-	-	-	-	-	-	-	-	-	-
Lumbermens	35X016626	21,394	17,123	14,713	11,413	10,869	10,265	9,488	8,814	8,117	7,204	6,639
Midland	XL2220	-	-	-	-	-	-	-	-	-	-	-
Midland	XL145438	-	-	-	-	-	-	-	-	-	-	-
Midland	XL145799	-	-	-	-	-	-	-	-	-	-	-
Midland	XL151584	-	-	-	-	-	-	-	-	-	-	-
Midland	XL152073	-	-	-	-	-	-	-	-	-	-	-
Midland	XL152076	-	-	-	-	-	-	-	-	-	-	-
Midland	XL148365	-	-	-	-	-	-	-	-	-	-	-
Midland	XL148366	-	-	-	-	-	-	-	-	-	-	-
Midland	XL159833	-	-	-	-	-	-	-	-	-	-	-
Mission Insurance	XL159835	-	-	-	-	-	-	-	-	-	-	-
Mutual Fire and Marine Insurance Company	M81736	-	-	-	-	-	-	-	-	-	-	-
National Casualty	Unknown	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XU000234	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1366336	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1416215	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1436216	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1455922	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1485921	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1510076	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1530077	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1530208	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XL-X1735789	-	-	-	-	-	-	-	-	-	-	-
National Union	CE1011901	22,308	50,551	54,048	35,494	28,848	29,438	76,497	79,701	73,417	67,081	49,905
National Union	1229452#1	53,699	2,254	13,447	14,262	14,630	12,134	41,056	48,021	38,542	35,144	32,450
National Union	1229452#2	-	-	-	-	-	-	14,037	13,313	12,491	11,559	10,685
												8,996

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$50 and \$20 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
National Union	GLA1270148	-	38,687	\$5,806	53,542	51,159	48,320	45,535	42,276	38,943	35,712	32,788
National Union	I225321#1	13,565	14,149	4,403	14,836	14,176	13,445	12,615	11,714	10,791	9,895	9,085
National Union	I225321#2	-	-	-	-	-	-	-	-	-	-	-
National Union	I226440	-	-	-	-	-	-	-	-	-	-	-
National Union	I226084	-	-	-	-	-	-	-	-	-	-	-
National Union	96058312	-	-	-	-	-	-	-	-	-	-	-
New England Insurance	E0000001	212,653	204,241	196,234	188,292	179,914	142,308	73,603	68,351	62,961	57,737	53,011
New England Insurance	NSX8963	-	-	-	-	-	-	-	-	-	-	-
North Star	63000237	54,651	32,151	-	6,648	10,907	29,313	27,503	25,769	21,757	12,512	11,488
Northbrook	63000986	59,823	35,099	-	1,134	18,318	32,087	30,120	28,024	26,576	23,412	12,302
Northbrook	63001413	60,028	52,397	-	-	4,544	25,163	30,269	28,054	25,943	24,379	22,383
Northbrook	63002469	-	-	-	-	-	-	-	-	-	-	-
Northbrook	63003874	96,248	92,441	83,940	48,322	46,172	43,190	39,665	36,636	33,747	30,947	28,413
Northbrook	63005512	102,910	98,439	94,974	87,443	49,367	46,421	43,910	40,115	36,082	33,039	30,380
Northbrook	63006485	233,137	214,311	205,910	197,576	188,785	176,710	76,892	71,321	65,998	60,247	55,314
Northeastern Fire	0658	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	0659	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	2231	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	2252	-	-	-	-	-	-	-	-	-	-	-
Northumberland	BXL1064	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XLPB00251	95,107	94,275	181,481	172,670	108,279	102,694	87,050	19,095	22,567	20,695	19,001
Pacific Employers	XCC003178	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XCC003201	-	-	-	-	-	-	-	-	-	-	-
Pine Top	XCC016722	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP100055#1	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP100055#2	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101305#1	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101305#2	-	-	-	-	-	-	-	-	-	-	-
Providence Washington	CU173770	-	-	-	-	-	-	-	-	-	-	-
Prudential Reinsurance	DXC901103	-	852	3,220	3,317	3,169	3,521	3,666	3,405	3,136	2,876	2,641
Prudential Reinsurance	DXCDX0081	10,842	11,310	11,313	11,858	11,331	10,746	10,083	9,363	8,625	10,633	13,814
Prudential Reinsurance	DXCDX0161	-	12,707	13,478	13,832	13,265	12,380	11,804	10,961	10,097	9,259	8,501
Prudential Reinsurance	DXCDX0166	-	-	-	-	-	-	-	-	-	-	-
Puritan	ML650183	6,305	6,786	6,908	7,115	6,798	6,448	6,050	5,618	5,175	6,374	8,288
Republic	CDE1530	-	-	-	-	-	-	-	-	-	-	-
Royal Indemnity	ED103033	-	-	-	-	-	-	-	-	-	-	-
Safety	UF12041L	-	-	-	-	-	-	-	-	-	-	-
Safety	UF19421L	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only--
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$350 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Safety	UF1943IL	-	-	-	-	-	-	-	-	-	-	-
Safety	UF4693IL	-	-	-	-	-	-	-	-	-	-	-
Southern American	Unknown	-	-	-	-	-	-	-	-	-	-	-
St. Paul Mercury	XL021020	15,667	22,835	55,209	52,970	50,613	44,885	360	48	833	1,393	1,462
Stonewall	36000001	-	-	-	-	-	-	-	-	-	-	-
Stonewall	36000003	-	-	-	-	-	-	-	-	-	-	-
Stonewall	33000113	521	500	480	34	-	-	-	-	-	-	-
Stonewall	36000002	522	502	482	463	442	414	-	-	-	-	-
Stonewall	36000042	-	-	-	-	-	-	-	-	-	-	-
Swiss Re	ZFR402006015078	-	-	-	-	-	-	-	-	-	-	-
The Hartford Insurance Co.	10XSI100193	11,473	11,968	12,183	12,349	11,990	11,372	10,670	9,908	9,127	11,242	14,618
The Hartford Insurance Co.	10XSI100361	-	13,447	14,262	14,690	14,037	13,313	12,491	11,599	10,685	9,798	8,996
The Hartford Insurance Co.	10XSI100188	13,565	14,149	14,403	14,336	14,176	13,445	12,615	11,714	10,791	9,895	9,085
Transit Casualty	SCU9355457	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU9355832	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU9355833	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU936175	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU936176	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU936463	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU936776	-	-	-	-	-	-	-	-	-	-	-
Transport Indemnity	TEL00638C	-	-	-	-	-	-	-	-	-	-	-
Unigard	TEL00819C	5,477	15,818	41,601	42,51	44,472	51,959	50,433	46,833	43,141	19,561	36,322
Unigard	15047	-	-	-	-	-	-	-	-	-	-	-
Unknown Insurer	15085	-	-	-	-	-	-	-	-	-	-	-
US Fire	S230774287	529	508	488	468	447	424	398	370	341	312	287
US Fire	S230672533	224,901	215,919	207,466	124,328	87,438	82,928	77,808	72,235	66,558	61,036	56,039
US Fire	S220336214	-	-	-	-	-	-	-	-	-	-	-
US Fire	5232198267	-	-	-	-	-	-	-	-	-	-	-
Yasemite	YXL106803	-	-	-	-	-	-	-	-	-	-	-
Zurich	DRDSR4016	2,168	2,942	9,106	9,380	9,055	10,470	10,368	9,628	8,869	8,113	7,467
Zurich	Z17005-70572	-	2,262	2,303	2,172	2,166	2,149	2,017	1,873	1,725	2,125	2,163
Zurich	ZIB70053	-	-	-	-	-	-	-	-	-	-	-
Zurich	ZIB72637-85-C	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Total		1,495,553	1,395,932	1,274,865	1,199,162	1,127,141	1,042,529	958,558	876,901	793,100	718,591	650,186	585,176
Aetna	XL021037												
Aetna Casualty and Surety	01XN1993WCA	4,486	4,188	3,936	3,713	3,497	3,270	3,035	2,794	2,562	2,328	2,104	1,889
Aetna Casualty and Surety	01XN1192WCA	13,527	12,627	11,868	11,194	10,543	9,859	9,150	8,425	7,705	6,998	6,332	5,676
Aetna Casualty and Surety	01XN1600WCA												
Aetna Casualty and Surety	01XN1339WCA												
Aetna Casualty and Surety	08XN168WCA												
Aetna Casualty and Surety	08XN165WCA												
Aetna Casualty and Surety	01XN5072WCA												
Aetna Casualty and Surety	01XN5116WCA												
AIU	75100055	5,820	5,433	5,107	4,817	4,516	4,242	3,914	3,620	3,306	3,000	2,711	2,434
AIU	75100054	10,822	10,102	9,495	8,936	8,435	7,888	7,325	6,793	6,100	5,650	5,672	8,639
AIU	75100053												
AIU	75101026	5,019	5,44	5,11	482	454	425	394	363	331	300	271	243
AIU	75101027	17,595	19,407	18,241	17,205	16,204	15,153	14,066	12,922	11,844	10,756	9,717	8,724
AIU	75101028												
AIU	75100908												
AIU	75103524	27,028	25,230	23,715	22,368	21,066	19,700	18,300	16,866	15,440	14,028	12,673	11,378
AIU	75103525												
AIU	75103591	20,284	18,934	17,797	16,736	15,809	14,784	13,734	12,657	11,587	10,527	9,511	8,539
AIU	75103592												
AIU	75103656	6,765	6,315	5,936	5,599	5,273	4,931	4,581	4,222	3,865	3,511	3,172	2,848
Allianz	II.0001436												
Allianz	UMB599690												
Allianz	AUX5201202												
Allianz	AUX5201297												
Allianz	AUX5201658	13,522	12,623	11,865	11,191	10,539	9,856	9,156	8,438	7,725	7,018	6,341	5,693
Allianz	AUX5201850												
Allianz	AUX5201132												
Ambassador	ELP001955												
American Excess	EUL5000424	5,116	5,643	5,304	5,003	4,712	4,406	4,090	3,766	3,444	3,127	2,825	2,537
American Excess	EUL5001964												
American Excess	EUL5076492												
American Excess	EUL5085640												
American Excess	EUL5098262												
American Home Assurance	CER55594	64,217	59,946	56,344	51,641	21,109	3,852	1,606	2,227	6,899	9,064	8,189	7,352
American Home Assurance	CE1692335	19,480	7,763	4,109	11,294	10,510	10,441	12,660	18,725	17,848	16,197	14,697	13,223
American ReliaRance	M0371313												
American ReliaRance	M1025102												

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
American Reinsurance	M1028591	-	-	-	-	-	-	-	-	-	-	-	-
American Reinsurance	M1027714	-	-	-	-	-	-	-	-	-	-	-	-
American Reinsurance	M1431743	6,723	6,276	5,899	5,564	5,240	4,901	4,549	4,200	4,975	4,674	4,223	3,791
Associated International	AEL00193C	-	-	-	-	-	-	-	-	-	-	-	-
Birmingham Fire	SE6073331	-	-	-	-	-	-	-	-	-	-	-	-
California Union	SE6073466	-	-	-	-	-	-	-	-	-	-	-	-
California Union	2CX0033997	13,472	12,576	11,821	11,149	10,500	9,819	9,122	8,407	7,696	6,992	6,317	5,671
California Union	2CS004418	12,171	11,361	10,659	10,072	9,486	8,871	9,682	10,358	9,459	8,386	7,757	6,964
California Union	2CX004411	13,490	12,592	11,816	11,164	10,514	9,812	9,134	8,418	7,706	7,001	6,325	5,679
California Union	2CX006179	12,184	11,373	10,690	10,083	9,496	8,880	9,962	10,369	9,469	8,395	7,765	6,971
California Union	2CX006180	13,504	12,606	11,848	11,176	10,525	9,843	9,143	8,427	7,714	7,009	6,312	5,685
California Union	2CX006194	12,193	11,382	10,658	10,091	9,503	8,887	10,159	10,377	9,476	8,601	7,771	6,977
California Union	2CX006505	13,514	12,615	11,857	11,184	10,533	9,850	9,150	8,433	7,720	7,014	6,337	5,689
California Union	2CX007079	12,200	11,389	10,705	10,097	9,509	8,892	8,247	7,587	6,929	6,289	5,682	5,101
California Union	2CX007080	6,761	6,311	5,932	5,595	5,270	4,928	4,578	4,219	3,862	3,509	3,170	2,846
California Union	2CX007783	-	-	-	-	-	-	-	-	-	-	-	-
California Union	2CX007784	-	-	-	-	-	-	-	-	-	-	-	-
Central National	2CX007785	-	-	-	-	-	-	-	-	-	-	-	-
Central National	CN2140615	4,130	1,855	3,624	3,418	3,107	2,829	2,624	2,414	2,204	2,001	1,808	1,623
Central National	CN2142340	-	-	-	-	-	-	-	-	-	-	-	-
Central National	CN2008603	-	-	-	-	-	-	-	-	-	-	-	-
City	CN2008634	-	-	-	-	-	-	-	-	-	-	-	-
City	HEC9693749	-	-	-	-	-	-	-	-	-	-	-	-
City	HEC9693751	-	-	-	-	-	-	-	-	-	-	-	-
City	HEC9821978	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	HEC9825974	79	74	69	65	62	58	53	49	45	41	37	33
Columbia Casualty	RDU1862881	1,489	10,725	10,081	9,508	8,955	8,193	7,452	6,855	6,261	5,683	5,134	4,609
Columbia Casualty	RDX1864387	11,000	10,269	9,652	9,104	8,574	8,018	7,436	6,841	6,247	5,671	5,123	4,600
Columbia Casualty	RDX1652475	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX4165951	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX4170194	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX49176107	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDXA936695	722	674	633	597	563	526	488	450	412	390	397	356
Continental Casualty	RDX1421877	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDXC821728	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2821864	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1307152	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	LX6331291	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1439770	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1648550	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Continental Insurance	L-6345748	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L-4266705	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L-6247562	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX2153471	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX3196896	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SRX1891299	-	-	-	-	-	-	-	-	-	-	-	-
Disputed	XLP401422	31,679	36,978	32,033	22,795	21,468	19,575	15,178	6,886	5,541	5,029	4,289	3,757
Disputed	A7497	-	-	-	-	-	-	-	-	-	-	-	-
Drake Insurance of NY	XL01478	1,353	1,263	1,187	1,119	1,054	986	915	842	771	700	632	568
E&O Managers	A7499	-	-	-	-	-	-	-	-	-	-	-	-
ELAC	E16847001	25,929	24,405	22,750	21,438	20,209	17,920	16,634	10,910	8,566	7,776	7,035	6,307
Employers CU	EY8417002	15,093	18,486	16,810	17,267	16,288	15,623	24,518	22,575	20,616	18,712	16,906	15,178
Employers Mutual (Wausau)	S73600103223	7,888	7,163	6,921	6,528	6,148	11,237	11,583	10,657	9,712	8,834	7,981	7,165
Employers Mutual Casualty Company	MMOT0754	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMOT1303	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72095	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72151	-	-	-	-	-	-	-	-	-	-	-	-
Employers Reinsurance Corp.	PLE12648	-	-	-	-	-	-	-	-	-	-	-	-
European General	FU79807710979	-	-	-	-	-	-	-	-	-	-	-	-
Falcon	LE10378	-	-	-	-	-	-	-	-	-	-	-	-
Falcon	S1600049	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	S1600134	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	7979227243	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227290	-	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	8079227297	-	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLX1027859	47,721	44,547	41,870	60,996	64,001	70,652	56,172	39,316	36,471	33,104	29,908	26,331
Fireman's Fund	XLX1056750	70,043	75,806	51,097	43,493	40,968	27,040	15,429	14,195	12,963	11,700	10,558	9,449
Fireman's Fund	XLX1204294	1,773	26,039	37,396	35,273	33,220	31,066	28,811	26,507	24,206	21,751	19,025	17,080
Fireman's Fund	XLX1267188	8,935	8,341	7,840	7,395	6,964	6,694	6,355	5,847	5,339	4,846	4,378	3,931
Fireman's Fund	XLX1301731	28,377	26,489	24,898	23,484	22,117	20,683	19,182	17,520	21,100	-	-	-
Fireman's Fund	XLX1370313	15,664	9,862	9,269	8,743	8,234	7,700	7,141	6,570	6,000	5,446	5,003	4,647
Fireman's Fund	XLX13703183	-	-	-	-	-	-	-	-	-	-	-	-
First State	924091	5,111	4,773	4,486	4,232	3,985	3,727	3,459	3,185	2,913	2,645	2,390	2,146
First State	925897	4,720	4,406	4,141	3,906	3,679	3,440	3,193	2,963	2,799	2,643	2,4197	2,1768
First State	927795	7,674	8,465	7,956	7,304	7,067	6,609	6,135	5,649	5,166	4,691	4,218	3,805
First State	917177	265	248	233	87	-	-	-	-	-	-	-	-
First State	917383	51,809	48,363	45,458	42,876	40,381	37,762	26,527	18,269	16,884	15,144	13,682	12,283
First State	911879	12,730	14,108	13,260	12,507	11,779	11,015	10,225	9,415	8,609	7,818	7,064	6,342
Gibraltar Insurance Co.	GMX00045	-	-	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	GMX00046	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only –
 Subject to Joint Defense Privilege – Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.131 Billion Wagner Estimate
\$350 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Gibraltar Insurance Co.	GMX00981	-	-	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	GMX01584	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	SCLD8094000	573	535	502	474	446	417	387	357	327	297	269	241
Granite State	SCLD8094064	17,585	16,415	15,429	14,553	13,706	12,817	11,895	10,912	10,017	9,097	8,219	7,379
Granite State	SCLD8094063	6,079	5,675	5,134	5,031	4,738	4,335	3,943	3,627	3,312	3,007	2,716	2,439
Granite State	66801963	22,973	21,445	20,157	19,012	17,906	16,744	15,529	14,287	13,047	11,843	10,699	9,606
Granite State	66812370	34,504	32,209	30,274	28,555	26,893	25,149	27,450	29,364	26,816	24,340	21,990	19,743
Granite State	66812371	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66822216	34,541	32,244	30,306	28,586	26,922	25,176	26,243	29,396	26,845	24,366	22,014	19,764
Granite State	66823217	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66833982	34,567	32,268	30,329	28,607	26,942	25,195	28,302	29,418	26,865	24,385	22,030	19,779
Granite State	66833983	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66844637	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66855584	-	-	-	-	-	-	-	-	-	-	-	-
Great Southwest Fire	XL11195	-	-	-	-	-	-	-	-	-	-	-	-
Harbor	110811	-	-	-	-	-	-	-	-	-	-	-	-
Harbor	116184	10,682	9,972	9,372	8,840	8,326	7,786	7,226	6,654	6,099	5,581	5,146	4,620
Highlands Insurance Co.	H1180032	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR10598	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20205	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20474	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20475	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20811	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20812	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40556	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40815	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41018	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41257	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41699	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9304732	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC416088	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC4496028	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC950992	-	-	-	-	-	-	-	-	-	-	-	-
Home	HXL157755	-	-	-	-	-	-	-	-	-	-	-	-
Home	HXL157756	-	-	-	-	-	-	-	-	-	-	-	-
INA	GAL197644	-	-	-	-	-	-	-	-	-	-	-	-
INA	XCP6640	13,578	12,675	11,914	11,237	10,583	9,897	9,186	8,458	7,753	7,112	6,607	5,932
INA	GAL204195	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
DNA	GAL36722	-	-	-	-	-	-	-	-	-	-	-	-
DNA	GAL355450	-	-	-	-	-	-	-	-	-	-	-	-
DNA	GAL394501	-	-	-	-	-	-	-	-	-	-	-	-
DNA	XCP14305	-	-	-	-	-	-	-	-	-	-	-	-
DNA	XCP14327	-	-	-	-	-	-	-	-	-	-	-	-
DNA	XCP14314-16	-	-	-	-	-	-	-	-	-	-	-	-
DNSCO, Ltd.	JE8344186	6,765	6,315	5,916	5,599	5,273	4,931	4,581	4,222	3,865	3,511	3,172	2,848
Industrial Ind.	CE000003	541	505	475	448	422	394	366	337	309	281	254	228
Insurance Comp. of State of PA	XL2002109	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL200660	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL201480	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL202064	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL201860	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL201106	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL208316	-	-	-	-	-	-	-	-	-	-	-	-
Integrity	XL208184#1	-	-	-	-	-	-	-	-	-	-	-	-
ISLJC	XL208184#2	-	-	-	-	-	-	-	-	-	-	-	-
ISLJC	52204688801	36,601	34,167	32,114	30,290	28,527	26,677	24,742	22,762	20,787	18,868	17,046	15,304
ISLJC	5220468819	6,761	6,311	5,912	5,595	5,270	4,928	4,578	4,219	3,862	3,509	3,170	2,846
Lexington	5220550224	-	-	-	-	-	-	-	-	-	-	-	-
Lexington	GC5300201	8,397	7,838	7,367	6,949	6,544	6,120	5,680	5,230	4,794	4,385	4,037	3,624
London	GC5311439	-	-	-	-	-	-	-	-	-	-	-	-
London	5510102659	-	-	-	-	-	-	-	-	-	-	-	-
London	56110018	-	-	-	-	-	-	-	-	-	-	-	-
London	571117750	-	-	-	-	-	-	-	-	-	-	-	-
London	581125833	-	-	-	-	-	-	-	-	-	-	-	-
London	591134725	-	-	-	-	-	-	-	-	-	-	-	-
London	601142842	-	-	-	-	-	-	-	-	-	-	-	-
London	611149166	-	-	-	-	-	-	-	-	-	-	-	-
London	621153555	-	-	-	-	-	-	-	-	-	-	-	-
London	631161245	-	-	-	-	-	-	-	-	-	-	-	-
London	631167280	-	-	-	-	-	-	-	-	-	-	-	-
London	6511713041	-	-	-	-	-	-	-	-	-	-	-	-
London	661178240	-	-	-	-	-	-	-	-	-	-	-	-
London	K16272	-	-	-	-	-	-	-	-	-	-	-	-
London	691142821/BB/121882	25,811	24,007	10,904	6,837	962	2,856	1,820	1,198	1,020	1,1818	10,677	9,386
London	564UC0016	-	-	-	-	-	-	-	-	-	-	-	-
London	564UC0018	-	-	-	-	-	-	-	-	-	-	-	-
London	564UC0017	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2003

Carrier Name	Policy Number	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
London	501A7414904	-	-	-	-	-	-	-	-	-	-	-	-
London	50977DD470C	5,202	4,836	4,565	4,305	4,055	3,792	3,519	3,240	2,961	2,691	2,432	2,113
London	50977DD1308C	-	-	-	-	-	-	-	-	-	-	-	-
London	PY035478	4,162	3,885	3,652	3,445	3,244	3,034	2,817	2,613	4,232	4,096	3,701	3,333
London	PY035478	-	-	-	-	-	-	-	-	-	-	-	-
London	PY035678	-	-	-	-	-	-	-	-	-	-	-	-
London	PY035479	3,384	3,732	3,508	3,109	-	-	-	-	-	-	-	-
London	PY35579	-	-	-	-	-	-	-	-	-	-	-	-
London	PY35679	-	-	-	-	-	-	-	-	-	-	-	-
London	PY105379	-	-	-	-	-	-	-	-	-	-	-	-
London	5435516380	-	-	-	-	-	-	-	-	-	-	-	-
London	5435516280	10,291	9,606	9,029	8,516	8,021	7,500	6,936	6,400	5,844	5,305	4,793	4,103
London	PY272985	-	-	-	-	-	-	-	-	-	-	-	-
London	PY273085	-	-	-	-	-	-	-	-	-	-	-	-
Lumbermens	3SX016626	6,167	5,157	5,275	4,955	4,666	2,391	2,151	1,979	1,808	1,608	1,363	1,224
Midland	XL2220	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL145438	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL145799	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL151584	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL152075	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL152076	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL148365	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL148366	-	-	-	-	-	-	-	-	-	-	-	-
Midland	XL159833	-	-	-	-	-	-	-	-	-	-	-	-
Mission Insurance	XL159835	-	-	-	-	-	-	-	-	-	-	-	-
Mutual Fire and Marine Insurance Company Unknown	M81736	-	-	-	-	-	-	-	-	-	-	-	-
National Casualty	XU000234	6,765	6,115	5,916	5,599	5,273	4,931	4,581	4,222	3,865	3,511	3,172	2,848
National Surety	XLX1366316	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1436215	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1436216	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1483922	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1485921	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530076	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530077	-	-	-	-	-	-	-	-	-	-	-	-
National Surety	XLX1530208	-	-	-	-	-	-	-	-	-	-	-	-
National Union	CE1011901	44,727	18,816	5,331	5,217	4,913	4,722	4,784	4,436	6,980	6,514	7,190	7,802
National Union	(22945281)	30,028	28,031	26,447	24,851	23,404	21,887	20,298	18,540	2,223	-	-	-
National Union	1229452#2	8,325	7,771	7,304	6,869	6,488	6,068	5,635	5,225	8,464	8,192	7,401	6,645

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege ... Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$350 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
National Union	GLA1270148	16,375	10,435	9,808	9,252	8,713	8,148	7,557	6,952	6,349	5,763	5,294	4,918
National Union	1223321#1	13,534	14,929	14,032	13,235	12,465	11,636	10,820	9,963	9,111	8,273	7,475	6,711
National Union	1225321#2	-	-	-	-	-	-	-	-	-	-	-	-
National Union	1226440	-	-	-	-	-	-	-	-	-	-	-	-
National Union	1226084	-	-	-	-	-	-	-	-	-	-	-	-
National Union	90053832	-	-	-	-	-	-	-	-	-	-	-	-
New England Insurance	EG0000001	49,054	45,791	43,040	40,96	38,233	35,733	33,159	30,506	27,839	25,287	22,846	20,511
New England Insurance	EG0000005	-	-	-	-	-	-	-	-	-	-	-	-
North Star	NS228963	-	-	-	-	-	-	-	-	-	-	-	-
Northbrook	630000317	10,630	1,826	462	436	411	384	356	336	319	301	284	267
Northbrook	630000936	10,715	3,298	506	477	449	420	390	359	344	315	305	298
Northbrook	63001413	14,932	10,678	508	479	451	422	391	360	339	310	290	270
Northbrook	63002469	-	-	-	-	-	-	-	-	-	-	-	-
Northbrook	63003874	26,931	24,544	23,069	21,759	20,493	19,164	17,773	16,351	15,554	13,913	12,245	10,594
Northbrook	63005512	28,112	26,242	24,665	23,265	21,911	20,490	19,003	17,483	15,966	14,491	13,092	11,754
Northbrook	63006485	51,186	47,781	44,910	42,625	40,308	37,684	34,959	32,162	29,311	26,660	24,086	21,624
Northeastern Fire	0698	-	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	0699	-	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	2252	-	-	-	-	-	-	-	-	-	-	-	-
Northumbrian	BXL1064	-	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XLP400251	17,382	16,500	27,169	29,055	32,859	30,728	26,893	23,992	17,044	12,669	11,446	10,276
Pacific Employers	XCC003178	-	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XCC003201	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP1000033#1	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP1000053#2	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101306#1	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101306#2	-	-	-	-	-	-	-	-	-	-	-	-
Provident Washington	CU173770	-	-	-	-	-	-	-	-	-	-	-	-
Prudential Reinsurance	DXC901103	2,444	2,281	2,144	2,022	1,905	1,781	1,653	1,522	1,395	1,268	1,146	1,029
Prudential Reinsurance	DXCDX0081	12,783	11,933	11,216	10,579	9,963	9,317	8,647	7,961	7,281	6,613	5,975	5,364
Prudential Reinsurance	DXCDX0161	-	-	-	-	-	-	-	-	-	-	-	-
Prudential Reinsurance	DXCDX0166	7,867	7,344	6,902	6,510	6,131	5,734	5,225	4,938	4,799	4,742	4,694	4,620
Prudential Reinsurance	DXCDX017	-	-	-	-	-	-	-	-	-	-	-	-
Puritan	MLG50183	7,670	7,160	6,729	6,347	5,978	5,590	5,188	4,777	4,369	3,968	3,585	3,218
Republic	CDE1530	-	-	-	-	-	-	-	-	-	-	-	-
Royal Indemnity	ED103033	6,765	6,315	5,936	5,599	5,273	4,931	4,581	4,222	3,865	3,511	3,172	2,848
Safety	UF12041L	-	-	-	-	-	-	-	-	-	-	-	-
Safety	UF15942L	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$750 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Safety	UF19431L	1,353	1,263	1,187	1,120	1,055	986	916	844	773	702	634	570
Southern American	UF26931L	Unknown											
St. Paul Mercury	XLC021020												
Stonewall	36000001	9,927	15,970	17,605	16,805	15,638	14,624	13,112	12,011	6,584	5,726	5,173	4,644
Stonewall	36000003												
Stonewall	33000113												
Stonewall	36000002												
Stonewall	36000042												
Swiss Re	ZTR402006015078												
The Hartford Insurance Co.	10XS100195	13,527	12,627	11,868	11,194	10,543	9,859	9,150	8,425	7,705	6,998	6,322	5,676
The Hartford Insurance Co.	10XS100561	8,325	7,771	7,304	6,889	6,488	6,068	5,635	5,225	4,864	4,192	3,401	6,635
The Hartford Insurance Co.	10XS100788	13,534	14,929	14,032	13,335	12,465	11,656	10,820	9,963	9,111	8,273	7,475	6,711
Transit Casualty	SCU1955457												
Transit Casualty	SCU1955852												
Transit Casualty	SCU1955853												
Transit Casualty	SCU1956173												
Transit Casualty	SCU1956176												
Transit Casualty	SCU1956463												
Transit Casualty	SCU1956776												
Transport Indemnity	TEL00638C												
Transport Indemnity	TEL00819C	15,047	33,611	31,376	29,491	27,116	26,197	24,498	22,479	20,442	17,655	15,768	14,280
Unigard	15085												
Unknown Insurer	Unknown												
US Fire	S230774287	265	248	233	87								
US Fire	S230672533	51,856	48,407	45,499	42,915	40,417	37,796	26,551	18,286	16,699	15,157	14,694	12,294
US Fire	S220356274	3,298	3,079	2,894	2,729	2,571	2,404	2,233	2,058	1,884	1,712	1,546	1,388
US Fire	S2312198267												
Yosemitie	YXL106803	6,910	6,450	6,063	5,718	5,385	5,036	4,674	4,304	3,945	3,608	3,322	2,992
Zurich	IRDSR4036	2,557	2,387	2,243	2,116	1,993	1,863	1,729	1,592	1,456	1,323	1,195	1,033
Zurich	Z17005-70052												
Zurich	Z17005-70053												
Zurich	Z1B 72,637-85-C												

*Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only ..
Subject to Joint Defense Privilege ... Preliminary Draft Subject to Review and Revision*

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$350 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
Total		519,870	452,156	381,072	313,487	238,187	162,307	84,080	1,885	1,441	853	8		
Aetna	XL021037													
Aetna Casualty and Surety	01XN9931WCA	1,679	1,652	2,120	1,740	1,340	919	476	11	8	5	0		
Aetna Casualty and Surety	01XN1192WCA	5,046	3,362	1,782	1,463	1,126	772	400	9	7	4	0		
Aetna Casualty and Surety	01XN1600WCA													
Aetna Casualty and Surety	01XN2139WCA													
Aetna Casualty and Surety	08XN166WCA													
Aetna Casualty and Surety	08XN165WCA													
Aetna Casualty and Surety	01XN5072WCA													
Aetna Casualty and Surety	01XN5116WCA													
ATU	75100054	2,162	650	80	66	51	35	18	0	0	0			
ATU	75100053	7,679	6,722	5,740	4,710	3,627	2,487	1,239	29	22	13	0		
ATU	75101026													
ATU	75101027	7,755	6,788	5,797	4,733	3,356	1,187	615	14	10	6	0		
ATU	75101028													
ATU	75100908													
ATU	75103524	10,115	8,853	7,560	6,204	4,777	3,276	1,697	38	29	17	0		
ATU	75103525													
ATU	75103591	7,591	6,644	5,674	4,656	3,185	2,459	1,274	29	22	13	0		
ATU	75103592													
ATU	75103616	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0		
ATU	75103663													
Allianz	H.0001456													
Allianz	UXDB399690													
Allianz	AUX5201202													
Allianz	AUX5201297													
Allianz	AUX5201658													
Allianz	AUX5201830	5,061	4,429	3,782	3,104	2,390	1,639	849	19	15	9	0		
Allianz	AUX5202132													
Ambassador	ELP01955													
American Express	EUL5000424	2,255	1,974	1,685	1,376	685	345	179	4	3	2	0		
American Express	EUL5001964													
American Express	EUL5076492													
American Express	EUL5086640													
American Express	EUL5098262													
American Home Assurance	CBE355594	6,535	5,720	4,885	4,009	3,087	2,117	1,097	25	19	11			
American Reinsurance	CBE2692335	11,755	10,289	8,786	7,210	5,352	3,807	1,972	44	34	20	0		
American Reinsurance	M1025102													

Privileged and Confidential – Prepared at the Request of Counsel for Settlement Purposes Only ..
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
American Reliance	M1028891	-	-	-	-	-	-	-	-	-	-	-	-	-
American Reliance	M1027714	-	-	-	-	-	-	-	-	-	-	-	-	-
Associated International	M1431743	3,370	2,625	1,907	1,565	1,205	826	428	10	7	4	0	-	-
Birmingham Fire	AEL00193C	-	-	-	-	-	-	-	-	-	-	-	-	-
California Union	SE6073469	-	-	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX003997	5,042	4,413	3,768	3,093	2,381	1,633	846	19	15	9	0	-	-
California Union	ZCS004418	6,191	5,419	4,627	3,797	2,924	2,005	1,039	23	18	11	0	-	-
California Union	ZCX004411	5,048	4,419	3,773	3,097	2,384	1,635	847	19	15	9	0	-	-
California Union	ZCX006179	5,425	4,612	3,801	2,927	2,007	1,040	23	18	11	0	-	-	-
California Union	ZCX006180	5,054	4,423	3,777	3,100	2,387	1,637	848	19	15	9	0	-	-
California Union	ZCX006504	6,202	5,429	4,636	3,804	2,929	2,009	1,041	23	18	11	0	-	-
California Union	ZCX006505	5,057	4,427	3,780	3,102	2,389	1,638	849	19	15	9	0	-	-
California Union	ZCX007079	4,535	3,969	3,390	2,782	2,142	1,469	761	17	13	8	0	-	-
California Union	ZCX007080	2,530	2,215	1,891	1,552	1,195	820	425	10	7	4	0	-	-
California Union	ZXC007783	-	-	-	-	-	-	-	-	-	-	-	-	-
California Union	ZCX007784	-	-	-	-	-	-	-	-	-	-	-	-	-
Central National	ZCX007785	-	-	-	-	-	-	-	-	-	-	-	-	-
Central National	CNZL40615	1,443	1,263	1,078	885	681	467	242	5	4	2	-	-	-
Central National	CNZL42340	-	-	-	-	-	-	-	-	-	-	-	-	-
Central National	CNZD008603	-	-	-	-	-	-	-	-	-	-	-	-	-
City	CNZD016314	-	-	-	-	-	-	-	-	-	-	-	-	-
City	HECP693749	-	-	-	-	-	-	-	-	-	-	-	-	-
City	HECP9632751	-	-	-	-	-	-	-	-	-	-	-	-	-
City	HECP9835978	-	-	-	-	-	-	-	-	-	-	-	-	-
City	HECP9835974	-	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDU1862881	29	26	22	18	14	10	5	0	0	-	-	-	-
Columbia Casualty	RDX1864587	4,098	3,586	3,063	2,513	1,935	1,327	688	15	12	7	-	-	-
Columbia Casualty	RDX18652475	4,087	3,247	1,51	124	96	66	34	1	-	-	-	-	-
Columbia Casualty	RDX4169951	-	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Casualty	RDX4170194	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX9176107	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX9166695	317	325	341	280	216	148	77	2	1	1	-	-	-
Continental Casualty	RDX142177	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2821728	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Casualty	RDX2821864	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1307152	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	LX6131291	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1438770	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L1648550	-	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential... Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege... Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
Continental Insurance	L6134748	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L4266705	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	L6247502	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SPX2153471	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SPX3196836	-	-	-	-	-	-	-	-	-	-	-	-	-
Continental Insurance	SPX21891259	-	-	-	-	-	-	-	-	-	-	-	-	-
Disputed	XLP401422	3,371	3,040	2,596	2,130	1,640	1,125	583	33	10	6	-	-	-
Disputed	A7497	-	-	-	-	-	-	-	-	-	-	-	-	-
Drake Insurance of NY	XLO1478	505	336	178	146	113	77	40	1	0	0	-	-	-
E&O Managers	A7499	-	-	-	-	-	-	-	-	-	-	-	-	-
ELAC	E168417001	5,807	4,907	4,191	3,439	2,648	1,816	941	21	16	10	-	-	-
Employers CU	E78417002	13,493	11,810	10,085	8,276	6,173	4,370	2,264	51	39	23	-	-	-
Employers Mutual Casualty Company	573600102223	6,370	5,575	4,761	3,907	3,008	2,063	1,069	24	18	11	-	-	-
Employers Mutual Casualty Company	MMOT70754	-	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMOT71303	-	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72095	-	-	-	-	-	-	-	-	-	-	-	-	-
Employers Mutual Casualty Company	MMMW72151	-	-	-	-	-	-	-	-	-	-	-	-	-
Employers Reinsurance Corp.	PLE12648	-	-	-	-	-	-	-	-	-	-	-	-	-
European General	FU79807710979	-	-	-	-	-	-	-	-	-	-	-	-	-
Evanston Insurance	LE10378	-	-	-	-	-	-	-	-	-	-	-	-	-
Falcon	S1600049	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	S1600334	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	7979227243	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Ins	8079227290	-	-	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	8079227297	-	-	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLLX10278569	221,870	20,833	17,841	14,641	11,274	7,731	4,006	90	69	41	1	0	0
Fireman's Fund	XLLX1036750	8,427	5,013	1,118	917	706	484	251	6	4	3	0	-	-
Fireman's Fund	XLLX1204294	12,825	5,697	-	-	-	-	-	-	-	-	-	-	-
Fireman's Fund	XLLX1267188	3,495	3,059	2,612	2,143	1,650	1,112	586	13	10	6	-	-	-
Fireman's Fund	XLLX1301731	2	2,312	2,905	2,384	1,835	1,239	652	15	11	7	-	-	-
Fireman's Fund	XLLX1370313	4,131	3,616	3,088	2,534	1,951	1,338	693	16	12	7	-	-	-
Fireman's Fund	XLLX1370383	-	-	-	-	-	-	-	-	-	-	-	-	-
First State	924091	1,907	1,271	674	533	426	292	151	3	3	2	0	-	-
First State	925897	3,349	2,932	2,503	2,054	1,582	1,085	562	13	10	6	0	-	-
First State	927795	3,383	2,961	2,528	2,064	1,627	1,118	628	6	5	3	0	-	-
First State	917177	-	-	-	-	-	-	-	-	-	-	-	-	-
First State	917383	10,920	9,558	8,162	6,698	5,157	3,537	1,832	41	32	19	-	-	-
First State	911879	-	-	-	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	GMX00045	5,638	4,934	4,214	3,441	1,712	863	447	10	8	4	0	-	-
Gibraltar Insurance Co.	GMX00046	-	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
Gibraltar Insurance Co.	GMX00981	-	-	-	-	-	-	-	-	-	-	-	-	-
Gibraltar Insurance Co.	GMX15184	-	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	SCLD8094000	214	211	221	222	171	117	61	1	1	1	1	0	0
Granite State	SCLD8094064	6,560	4,370	2,317	1,902	1,464	1,004	520	12	9	5	0	0	0
Granite State	SCLD8094013	2,168	1,998	1,620	1,130	1,024	702	364	8	6	4	0	0	0
Granite State	66801963	8,539	7,474	6,333	5,238	4,033	2,766	1,433	32	25	15	0	0	0
Granite State	66812370	17,551	15,462	13,118	10,765	8,289	5,684	2,945	66	51	30	0	0	0
Granite State	66812371	-	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66823216	17,570	15,378	13,132	10,777	8,298	5,690	2,948	66	51	30	0	0	0
Granite State	66823217	17,583	15,390	13,142	10,785	8,304	5,695	2,951	66	51	30	0	0	0
Granite State	66833982	-	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66833983	-	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66844637	-	-	-	-	-	-	-	-	-	-	-	-	-
Granite State	66855384	-	-	-	-	-	-	-	-	-	-	-	-	-
Great Southwest Fire	XL11195	-	-	-	-	-	-	-	-	-	-	-	-	-
Harbor	110811	-	-	-	-	-	-	-	-	-	-	-	-	-
Harbor	116164	4,599	5,156	5,048	4,142	1,190	2,187	1,133	25	19	12	0	0	0
Highlands Insurance Co.	H1180032	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR10598	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20205	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20474	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20475	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20811	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR20812	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40556	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40656	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR40815	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41018	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41257	-	-	-	-	-	-	-	-	-	-	-	-	-
Highlands Insurance Co.	SR41699	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9304732	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC4166088	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC4496028	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HEC9305992	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HXL1577755	-	-	-	-	-	-	-	-	-	-	-	-	-
Home	HXL1577756	-	-	-	-	-	-	-	-	-	-	-	-	-
INA	GAL197644	-	-	-	-	-	-	-	-	-	-	-	-	-
INA	XCP6640	-	-	-	-	-	-	-	-	-	-	-	-	-
INA	GAL197645	-	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$350 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2003

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
INA	GAI 316722													
INA	GAI 353450													
INA	GAI 394501													
INA	XCP 4305													
INA	XCP 4327													
INA	XCP 43146													
Industrial Ind.	JE8844186	2,332	2,216	1,892	1,553	1,196	820	425	10	7	4	0		
INSCO, Ltd.	CS000003	41767295	203	199	256	210	162	111	57	1	1	0		
Insurance Comp. of State of PA	XI 200209													
Integrity	XI 200660													
Integrity	XI 201480													
Integrity	XI 202064													
Integrity	XI 203860													
Integrity	XI 207106													
Integrity	XI 208316													
Integrity	XI 208184#1													
ISLIC	52204681901	13,603	11,908	10,169	8,345	6,426	4,406	2,283	51	39	23	0		
ISLIC	522046819	2,530	2,215	1,891	1,552	1,195	820	425	10	7	4	0		
Lexington	GC550201	1,493	1,396	3,968	3,256	2,507	1,719	891	20	15	9	0		
London	5510629													
London	56110018													
London	57117750													
London	58125833													
London	59134725													
London	60142842													
London	61149166													
London	62155555													
London	63161245													
London	63167280													
London	651173041													
London	661178240													
London	K16272													
London	691428211/BD/1211882	8,521	7,459	6,359	5,227	1,940	2,674	1,386	31	24	14			
London	564UC0016													
London	564UC0018													
London	564UC0017													

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediates Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
London	501A7414904	470	887	728	560	384	199	14	3	2	0	0	0	0
London	50977DD470C	1,941	1,293	686	563	297	154	3	3	2	0	0	0	0
London	50977DD1308C	2,954	2,010	3,790	3,110	2,393	1,642	851	19	15	9	0	0	0
London	PY035478	2,954	2,585	2,208	1,812	1,395	957	496	11	9	5	0	0	0
London	PY035478	1,491	1,305	1,115	910	453	228	118	3	2	0	0	0	0
London	PY035479	1,491	1,305	1,115	910	453	228	118	3	2	0	0	0	0
London	PY35579	1,491	1,305	1,115	910	453	228	118	3	2	0	0	0	0
London	PY35679	1,491	1,305	1,115	910	453	228	118	3	2	0	0	0	0
London	PY105379	1,491	1,305	1,115	910	453	228	118	3	2	0	0	0	0
London	5435516380	1,825	3,348	2,859	2,346	1,807	1,239	642	14	11	7	0	0	0
London	5435516280	1,825	3,348	2,859	2,346	1,807	1,239	642	14	11	7	0	0	0
London	PY272985	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Lumbermens	3SX016626	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL2220	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL145438	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL145799	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL151584	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL152075	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL152076	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL148365	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL148366	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Midland	XL159833	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Mission Insurance	M81736	1,088	952	813	667	514	352	183	4	3	2	0	0	0
Manual Fire and Marine Insurance Company Unknown	XU000234	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Casualty	XLX13663316	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX14362115	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1436216	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1485922	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1485921	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1530076	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1530077	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1530208	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Surety	XLX1735789	2,532	2,216	1,892	1,553	1,196	820	425	10	7	4	0	0	0
National Union	CE1011901	6,916	6,071	5,184	4,254	3,276	2,246	1,190	27	21	12	0	0	0
National Union	122945281	5,907	5,171	4,074	2,522	1,942	1,312	690	15	12	7	0	0	0
National Union	122945282	5,907	5,171	4,415	3,623	2,790	1,913	991	22	17	10	0	0	0

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only --
Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.133 Billion Wagner Estimate
\$550 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
National Union	GLA1270148	-	-	-	-	-	-	-	-	-	-	-	-	-
National Union	1225321#1	4,372	3,827	3,268	2,682	2,065	1,416	734	16	12	7	-	-	-
National Union	1225321#2	5,956	5,222	4,459	3,641	2,812	913	473	11	8	5	0	-	-
National Union	1226440	-	-	-	-	-	-	-	-	-	-	-	-	-
National Union	1226084	-	-	-	-	-	-	-	-	-	-	-	-	-
National Union	9605832	-	-	-	-	-	-	-	-	-	-	-	-	-
New England Insurance	EG0000001	18,234	15,960	13,628	11,184	8,612	5,905	3,060	69	.52	.31	-	-	-
New England Insurance	EG0000005	-	-	-	-	-	-	-	-	-	-	-	-	-
North Star	NSX8963	-	-	-	-	-	-	-	-	-	-	-	-	-
Northbrook	63000217	1,277	986	842	691	532	365	189	4	3	2	-	-	-
Northbrook	630009816	681	1,120	922	756	582	399	207	5	4	2	-	-	-
Northbrook	630014113	215	188	161	126	-	-	-	-	-	-	-	-	-
Northbrook	63002469	-	-	-	-	-	-	-	-	-	-	-	-	-
Northbrook	630031874	9,773	8,554	7,305	5,995	4,616	3,165	1,640	37	28	17	-	-	-
Northbrook	630055112	10,449	9,166	7,810	6,409	4,935	3,384	1,753	39	30	17	-	-	-
Northbrook	63006485	19,223	16,836	14,368	11,791	9,079	6,226	3,226	72	55	33	-	-	-
Northeastern Fire	0698	-	-	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	0699	-	-	-	-	-	-	-	-	-	-	-	-	-
Northeastern Fire	2251	-	-	-	-	-	-	-	-	-	-	-	-	-
Northumberland	BXL1064	-	-	-	-	-	-	-	-	-	-	-	-	-
Northwestern National Insurance Company	XLP400251	9,135	7,956	6,828	5,603	4,399	3,045	1,377	35	27	16	-	-	-
Pacific Employers	XCC003178	-	-	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XCC003201	-	-	-	-	-	-	-	-	-	-	-	-	-
Pacific Employers	XCC016722	-	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP1000953#1	-	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP1000953#2	-	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101306#1	-	-	-	-	-	-	-	-	-	-	-	-	-
Pine Top	MLP101306#2	-	-	-	-	-	-	-	-	-	-	-	-	-
Providence Washington	CUI73770	-	-	-	-	-	-	-	-	-	-	-	-	-
Prudential Reinsurance	DXCDX0103	914	900	1,153	153	118	81	42	1	1	0	0	0	-
Prudential Reinsurance	DXCDX0081	4,768	3,177	1,684	1,382	1,064	730	259	6	4	3	0	-	-
Prudential Reinsurance	DXCDX0161	-	359	677	555	428	293	152	9	7	4	0	-	-
Prudential Reinsurance	DXCDX0616	5,382	4,886	4,172	3,424	2,637	1,808	937	21	16	10	0	-	-
Prudential Reinsurance	DXCDX0617	-	-	-	-	-	-	-	-	-	-	-	-	-
Puritan	ML650183	2,361	1,906	1,011	829	639	438	227	5	4	2	0	-	-
Republic	CDE1530	-	-	-	-	-	-	-	-	-	-	-	-	-
Royal Indemnity	ED101033	2,332	2,216	1,832	1,553	1,196	830	425	10	7	4	0	-	-
Safety	UFI2041L	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety	UFI1942IL	-	-	-	-	-	-	-	-	-	-	-	-	-

Privileged and Confidential -- Prepared at the Request of Counsel for Settlement Purposes Only
 Subject to Joint Defense Privilege -- Preliminary Draft Subject to Review and Revision

Table 3
Allocation by Policy and Year
Expected Value for Wagner Claims
\$1.13 Billion Wagner Estimate
\$50 and \$250 Million Intermediate Size Estimates
Split Coverage Chart
Nominal Dollars
July 27, 2005

Carrier Name	Policy Number	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
Safety	UF19431L													
Safety	UF26931L	506	443	378	311	239	164	85	2	1	1	0		
Southam American	Unknown	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Paul Mercury	XL021020	-	-	-	-	-	-	-	-	-	-	-	-	-
Stonewall	36000001	4,129	3,745	3,233	2,653	2,043	1,401	686	15	11	7	-	-	-
Stonewall	36000003	-	-	-	-	-	-	-	-	-	-	-	-	-
Stonewall	33000113	-	-	-	-	-	-	-	-	-	-	-	-	-
Stonewall	36000002	-	-	-	-	-	-	-	-	-	-	-	-	-
Stonewall	36000042	-	-	-	-	-	-	-	-	-	-	-	-	-
Swiss Re	ZHRA020006015078	-	-	-	-	-	-	-	-	-	-	-	-	-
The Hartford Insurance Co.	I0XSI100195	5,046	3,362	1,782	1,463	1,126	772	400	9	7	4	0		
The Hartford Insurance Co.	I0XSI100561	5,907	5,171	4,415	3,623	2,790	1,913	991	22	17	10	0		
The Hartford Insurance Co.	I0XSI100788	5,966	5,222	4,459	3,641	2,812	913	473	11	8	5	0		
Transit Casualty	SCU1955457	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU19553852	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU19553853	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU1956175	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU1956176	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU1956463	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Casualty	SCU1956776	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Indemnity	TEL00638C	-	-	-	-	-	-	-	-	-	-	-	-	-
Unigard	TEL00819C	11,397	12,364	13,755	11,288	8,692	5,960	3,088	69	53	31	0		
Unigard	15047	-	-	-	-	-	-	-	-	-	-	-	-	-
Unknown Insurer	15085	-	-	-	-	-	-	-	-	-	-	-	-	-
US Fire	2230779287	-	-	-	-	-	-	-	-	-	-	-	-	-
US Fire	5230672533	10,929	9,566	8,169	6,704	5,162	3,540	1,834	41	32	19	-	-	-
US Fire	5220356274	1,234	1,080	923	757	583	400	207	5	4	2	0		
US Fire	5232198267	-	-	-	-	-	-	-	-	-	-	-	-	-
Yosemite	YLU10680J	2,876	3,124	3,265	2,679	2,063	1,415	713	16	13	7	0		
Zurich	IRDSSR056	954	635	337	276	213	146	76	2	1	1	0		
Zurich	Z17005-700572	-	-	-	-	-	-	-	-	-	-	-	-	-
Zurich	Z17005/3	-	-	-	-	-	-	-	-	-	-	-	-	-
Zurich	ZB172,617-85-C	-	-	-	-	-	-	-	-	-	-	-	-	-